REPORT ON THE
1990-1991
SALARY BUDGET SURVEY

American Compensation Association
Excellence in Total Compensation

Members: $40 (U.S.)
Non-members: $50 (U.S.)
(Free to participants)

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DEFINITIONS

- **Non-Exempt Salary Employees:** Salary *non-union* employees covered by the Fair Labor Standards Act. *Exclude hourly employees, both union and non-union.*

- **Exempt Salary Employees:** All other salary employees except officers/executives not subject to the overtime pay provisions of the Fair Labor Standards Act.

- **Officers/Executives:** Top and/or senior management. Typically the chief executive officer through the executive-vice-president or vice-president level.

- **General Increase:** Any across-the-board increase granted to all or most employees in the group and given without consideration to performance. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report, is expressed as a percentage based on the average salary of the applicable group.

- **COLA (Cost-of-Living Allowance):** An increase which is automatically granted to all employees in the group when the Consumer Price Index rises a given number of points. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report is expressed as a percentage based on the average salary of the applicable group. For the projected 1991 data, assume a CPI movement of 4.8%.

- **Merit Budget:** The amount established by management as a percentage of payroll to be granted as salary merit increases during a year. Otherwise, the budget percentage is calculated as the sum of all salary merit increases granted or scheduled to be granted in the year divided by the total salaries of all eligible employees irrespective of whether or not they received a merit increase.

- **Total Increase:** The total amount of any combination of the above increases (General Increase, COLA, Merit Budget) established by management expressed as a percentage of payroll to be granted as increases during a year. The budget percentage is calculated by totaling the amount of all general increases, cost-of-living adjustments and merit increases granted or scheduled to be granted in the year, and dividing by total salaries.

- **Promotional Increase:** Data presented on pages 50-51. Promotional increases are *NOT* included in any other data.

REPORT ON THE

# ■ ■ 1990-1991 ■ ■
SALARY BUDGET SURVEY

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New for 1990:
■ ■ Supplemental Reports ■ ■

This year, for the first time, ACA is offering confidential supplemental reports for purchase, based on data collected in the **1990-1991 Salary Budget Survey**. These special reports will provide salary-increase data for groups of 10 to 25 organizations, selected from the list of survey respondents that authorized the use of data for this purpose. See page 67 for details.

ACA

American Compensation Association
14040 N. Northsight Blvd., Scottsdale, Arizona 85260-3601
Telephone (602) 951-9191

American Compensation Association

1990-1991 SALARY BUDGET SURVEY REPORT

The 1990-1991 Salary Budget Survey is the 17th such survey conducted by the American Compensation Association. This year, 2,429 U.S. firms and 151 Canadian firms supplied data representing a broad cross section of industrial, insurance, service, utility, finance, government, education and health-care organizations.

UNITED STATES FIRMS:

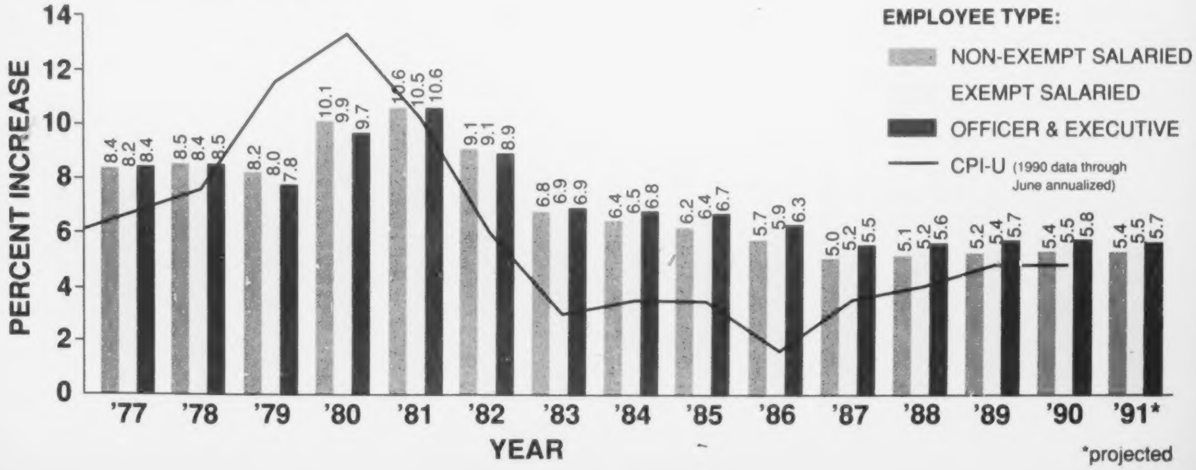
For the third consecutive year, overall increases in salary budgets and salary structures in the U.S. rose almost imperceptibly. National and regional salary-budget increases, both actual and projected, hover in the mid 5-percent range.

If trends continue, salary-increase figures soon may converge with the rising Consumer Price Index for the first time in 10 years. The margin between salary-budget increases and the Consumer Price Index for Urban Consumers (CPI-U) has narrowed since 1986, when the CPI-U hit a low of 1.9 percent and the overall salary-budget increase was 6 percent. In 1987, salary-budget increases leveled off at 5.2 percent while the CPI-U began to rise steadily, reaching 4.8 percent in 1989 when salary-budget increases averaged 5.4 percent. (See chart below.) If salary budgets hold while the CPI-U continues to rise, the CPI-U may exceed salary-budget increases in late 1990 or in 1991. Past trends indicate that increases in salary budgets and structures tend to lag behind the CPI by 12 to 18 months.

UNITED STATES **Actual Salary Budget Increases**	1989	1990				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	5.2%	5.4%	5.5%	5.1%	5.4%	5.5%
Exempt salaried employees	5.4%	5.5%	5.6%	5.3%	5.5%	5.6%
Officers/Executives	5.7%	5.8%	5.9%	5.7%	5.6%	5.8%

UNITED STATES **Projected Salary Budget Increases**	1990	1991				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	5.3%	5.4%	5.4%	5.2%	5.4%	5.4%
Exempt salaried employees	5.5%	5.5%	5.5%	5.4%	5.5%	5.6%
Officers/Executives	5.7%	5.7%	5.8%	5.7%	5.7%	5.8%

UNITED STATES – Salary Budget Trends



■ ■ ■ Survey Highlights ■ ■ ■

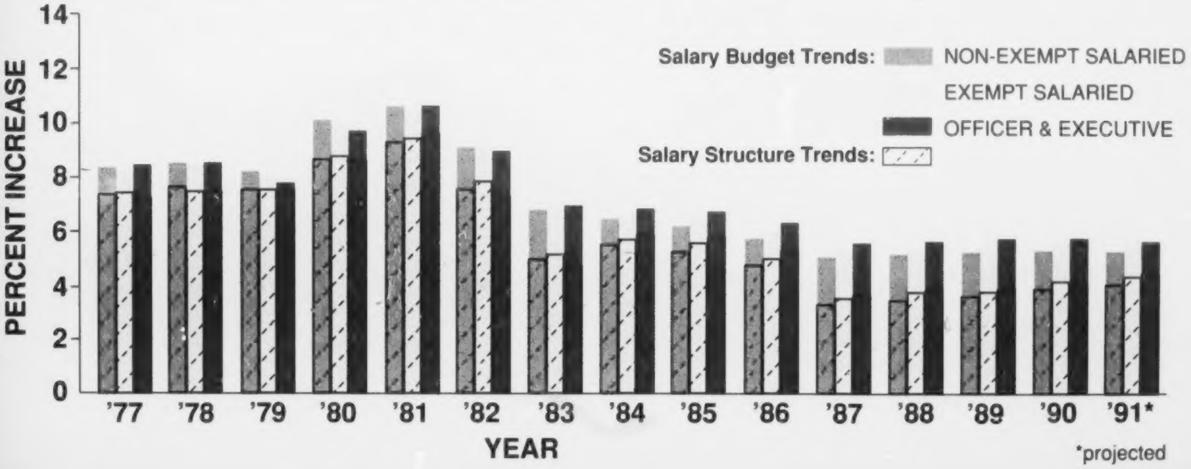
Salary structure increases continue to rise at a rate of .1 percent per year, which is approximately at the same rate as salary budget increases. It does not appear that there will be any significant rise in salary budget or salary structure increases until the Consumer Price Index jumps significantly. If this should happen, salary budget trend history indicates that salary budget increases and salary structure increases will lag behind the CPI by 12 to 18 months.

UNITED STATES Actual Salary Structure Increases	1989	1990				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	3.6%	3.8%	4.1%	3.6%	3.5%	3.7%
Exempt salaried employees	3.8%	3.9%	4.1%	3.8%	3.8%	4.0%
Officers/Executives	3.9%	4.0%	4.1%	4.1%	3.8%	4.0%

UNITED STATES Projected Salary Structure Increases	1990	1991				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	3.9%	3.9%	4.1%	3.9%	3.7%	3.8%
Exempt salaried employees	4.1%	4.1%	4.2%	4.1%	4.0%	3.9%
Officers/Executives	4.1%	4.2%	4.2%	4.4%	4.1%	4.0%

UNITED STATES Actual Salary Structure Trends	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Projected 1991
Non-exempt	7.5%	8.6%	9.3%	7.5%	5.4%	5.2%	4.7%	3.3%	3.4%	3.6%	3.8%	3.9%
Exempt	7.5%	8.7%	9.4%	7.8%	5.7%	5.5%	4.9%	3.5%	3.7%	3.8%	3.9%	4.1%
Officers/Executives	7.5%	8.6%	9.6%	7.3%	5.9%	5.7%	5.3%	3.6%	3.8%	3.9%	4.0%	4.2%

UNITED STATES – Comparison of Salary Budget Trends to Salary Structure Trends



CANADIAN FIRMS

Canadian salary-budget increases and salary-structure increases continued to outpace U.S. increases in 1990, though 1991 projections for both countries have leveled off and show a slight decrease from actual 1990 figures. Both actual and projected Canadian figures exceed U.S. percentages by about 0.7 percent of payroll. Actual salary-budget increases rose 0.4 percentage points of payroll from 1989 to 1990. The rise in salary-structure increases was even greater, at approximately 0.6 percent.

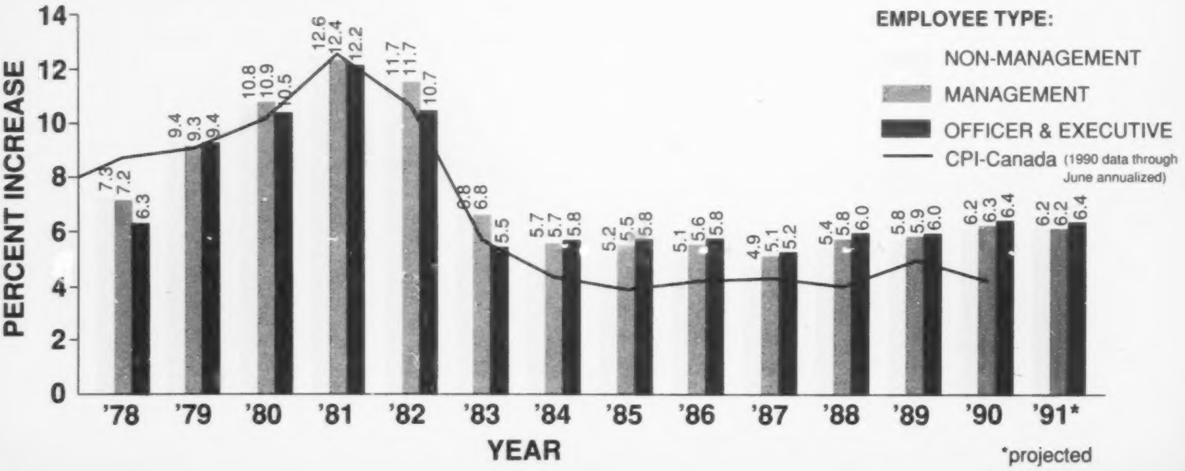
CANADA **Salary Budget Increases**	Actual 1989	Proj. for 1990	Actual 1990	Proj. for 1991
Non-management salaried employees	5.8%	5.8%	6.2%	6.2%
Management salaried employees	5.9%	6.0%	6.3%	6.2%
Officers/Executives	6.0%	5.9%	6.4%	6.4%

CANADA **Actual Salary Budget Trends**	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Projected 1991
Non-management	10.8%	12.6%	11.7%	6.8%	5.7%	5.2%	5.1%	4.9%	5.4%	5.8%	6.2%	6.2%
Management	10.9%	12.4%	11.7%	6.8%	5.7%	5.5%	5.6%	5.1%	5.8%	5.9%	6.3%	6.2%
Officers/Executives	10.5%	12.2%	10.7%	5.5%	5.8%	5.8%	5.8%	5.2%	6.0%	6.0%	6.4%	6.4%

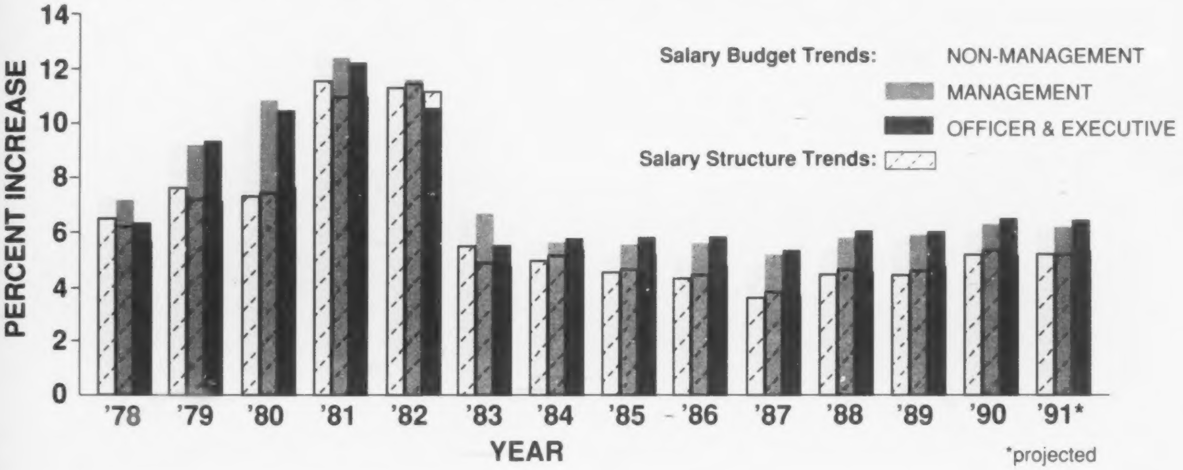
CANADA **Salary Structure Increases**	Actual 1989	Proj. for 1990	Actual 1990	Proj. for 1991
Non-management salaried employees	4.5%	4.9%	5.2%	5.2%
Management salaried employees	4.6%	4.9%	5.3%	5.2%
Officers/Executives	4.8%	4.9%	5.1%	5.3%

CANADA **Actual Salary Structure Trends**	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Projected 1991
Non-management	9.3%	11.6%	11.3%	5.5%	5.0%	4.5%	4.3%	3.7%	4.5%	4.5%	5.2%	5.2%
Management	9.4%	11.0%	11.4%	4.9%	5.1%	4.6%	4.4%	3.9%	4.7%	4.6%	5.3%	5.2%
Officers/Executives	9.6%	11.0%	11.0%	4.8%	5.2%	5.2%	4.8%	3.7%	4.6%	4.8%	5.1%	5.3%

CANADA – Salary Budget Trends



CANADA – Comparisor of Salary Budget Trends to Salary Stucture Trends



ALTERNATIVE REWARDS PRACTICES

There does not appear to be any increased movement in the use of alternative reward practices. Responses for 1990 still represent approximately one-fifth of the companies responding to the survey. Actual spending on alternative reward practices in 1990 (3.7% for non-exempt and 4.7% for exempt) did not reach the projections made last year (4.0% for non-exempt and 5.4% for exempt.)

UNITED STATES Anticipated Spending on Alternative Reward Practices	Non-exempt Salaried Employees			Exempt Salaried Employees		
	1989	1990	Proj. for 1991	1989	1990	Proj. for 1991
Number of companies responding	603	478	465	688	541	522
% of total responses	20.9%	19.7%	19.1%	23.8%	22.3%	21.5%
Anticipated total combined spending	4.0%	3.7%	3.8%	5.2%	4.7%	4.9%

Types of alternative reward practices include lump-sum awards, special one-time cash recognition awards, key contributors/ equity increases, group team awards and broad-based awards.

PROMOTIONAL INCREASES

Promotional increases for 1990 will average 3.6 percent of base salaries, based on figures supplied by 1,530 U.S. organizations (63 percent of all U.S. survey respondents). The number of employees receiving promotional increases in 1990 will equal 11.3 percent of the employee population, based on responses by 1,454 organizations (60 percent of all U.S. survey respondents).

Promotional increases are below the survey average (3.6 percent) within industries that granted such increases to the highest proportion of their employee population.

UNITED STATES Promotional Increases by Industry	Employees Receiving Promotional Increases	% of Total Base Salaries
Office/Computer/Bus. Equip.	14.9%	2.5%
Construction/Engineering	14.9%	1.8%
Finance/Banking	14.2%	3.2%
Hotel/Motel	14.2%	1.8%

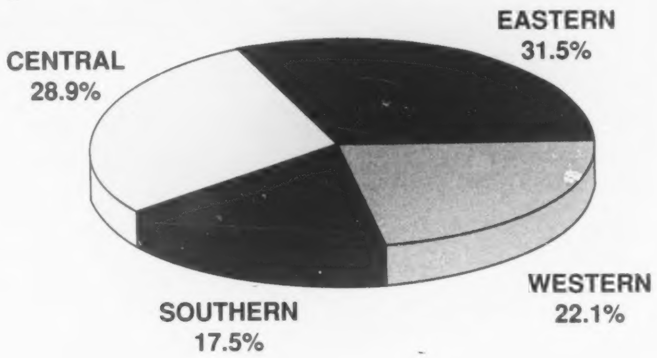
Canadian responses indicate that 9.8 percent of the employee population will receive promotional increases in 1990, and total promotional increases will equal 4.3 percent of total base salaries.

DEMOGRAPHIC DATA

NUMBER OF RESPONSES TO THE 1990-1991 SALARY BUDGET SURVEY

Total United States and Canada	2580
Total United States	2429
Total Canada	151

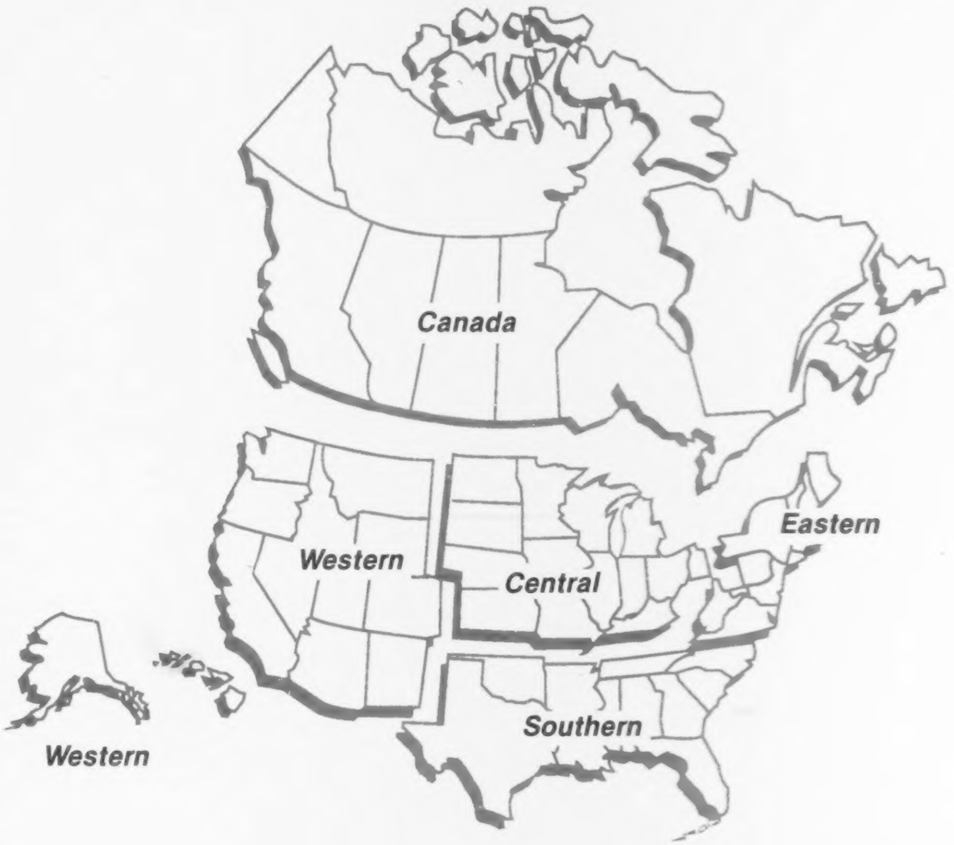
Total United States Responses by Regions



RESPONSES BY INDUSTRY

	U.S. Industry	#	%	Canadian Industry	#	%
1.	Finance/Banking	264	10.9%	Finance/Banking	17	11.3%
2.	Manufacturing	229	9.4%	Insurance	15	9.9%
3.	Hospital & Health Care	172	7.1%	Consulting	13	8.6%
4.	Insurance	169	7.0%	Gov't/Public Sector	9	6.0%
5.	Electrical & Electronic	147	6.1%	Chemicals	8	5.3%
6.	Other	130	5.0%	Other	8	5.3%
7.	Consulting	106	4.4%	Communications	7	4.6%
8.	Utilities	104	4.3%	Education/Academia	7	4.6%
9.	Retail	85	3.5%	Petroleum	7	4.6%
10.	Aerospace	75	3.1%	Electrical & Electronic	6	4.0%
11.	Food & Beverage	75	3.1%	Food & Beverage	6	4.0%

ACA REGIONS



INDUSTRY GROUPINGS

The following survey data are reported individually for 41 major industry groupings as well as in the aggregate for all industries. Industries with fewer than five survey respondents are grouped in the category of "others."

REPORTING FORMAT

The detailed data on the 41 industry groups show types and amounts of increases granted. Data for the U.S. and four ACA regions (Eastern, Central, Southern and Western – see above) are reported separately for three categories of employees:

1) Non-exempt salaried employees covered by the Fair Labor Standards Act;
2) Exempt employees – not subject to FLSA; and
3) Officers and executives.

Data for Canada are reported separately for three categories of employees:

1) Non-management salaried employees;
2) Management salaried employees; and
3) Officers and executives.

NATIONAL
Non-exempt Salary Employees
1990 Actual Increases

	General Increase		COLA		Merit Increase		Total Increase		Alternative Rewards	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%†
Aerospace	7	2.2	2	1.8	70	4.7	71	4.9	21	1.2
Airlines	2	2.3	—	—	6	5.8	7	5.6	1	6.5
Apparel Manufacturing	1	1.5	—	—	12	5.4	12	5.5	3	6.7
Automotive & Farm Equipment	—	—	—	—	27	5.0	27	5.1	6	1.2
Building Materials	—	—	—	—	11	4.9	11	5.0	4	5.2
Chemicals	2	3.5	—	—	59	5.3	60	5.3	15	3.2
Communications	7	3.3	1	.9	41	5.4	47	5.2	16	2.9
Computer Services & Software	1	6.0	—	—	65	5.9	66	5.9	13	3.8
Construction/Engineering	1	4.0	—	—	29	5.4	29	5.6	4	6.3
Consulting	10	5.5	—	—	76	5.6	82	5.9	25	8.9
Cosmetics							*			
Diversified Products	2	3.3	1	2.4	41	5.2	43	5.1	8	2.0
Education/Academia	22	4.7	5	3.6	34	4.2	47	5.7	4	2.1
Electrical & Electronic	7	3.9	1	1.6	141	5.2	142	5.3	38	2.4
Finance/Banking	5	2.5	—	—	252	5.4	255	5.4	55	3.8
Food & Beverage	4	4.3	1	2.0	72	5.1	74	5.2	11	5.3
Forest & Paper Products	2	4.0	—	—	14	4.9	16	4.8	5	5.1
Gas Transmission Lines	—	—	—	—	13	5.1	13	5.2	6	1.4
Government/Public Sector	35	4.2	9	3.8	38	3.6	54	5.9	6	1.7
Hospital & Health Care	47	4.3	4	4.1	146	4.9	162	5.8	17	2.4
Hotel/Motel	—	—	—	—	8	5.0	8	5.0	—	—
Instrument Manufacturing	1	5.0	—	—	22	5.5	22	5.7	6	2.9
Insurance	4	4.5	2	3.3	163	5.6	166	5.6	31	2.5
Manufacturing	12	4.4	3	2.9	217	5.0	224	5.1	40	4.7
Mining	2	2.8	1	5.3	18	4.5	19	4.8	6	5.0
Non-profit Organization	5	6.3	1	4.0	48	5.5	50	6.0	6	2.3
Ofc./Computer/Bus. Equip.	1	5.0	—	—	35	5.0	35	5.2	4	7.3
Petroleum	—	—	—	—	42	5.5	42	5.5	15	1.6
Petroleum Services							*			
Pharmaceuticals	2	5.8	2	2.8	38	5.9	41	5.9	6	1.8
Printing & Publishing	5	5.1	2	3.6	50	5.2	54	5.4	12	3.7
Research & Development	—	—	—	—	40	5.1	40	5.1	7	1.9
Restaurant	—	—	—	—	16	5.5	16	5.5	2	5.2
Retail	5	3.9	—	—	71	5.0	74	5.1	13	4.4
Rubber	2	1.4	1	3.4	8	3.6	8	4.4	4	4.0
Steel, Alum., Copper, Ni.	3	2.3	1	3.0	26	3.9	27	4.2	13	6.1
Textiles	3	4.3	—	—	7	5.5	10	5.1	2	4.8
Tobacco	—	—	—	—	6	5.3	6	5.3	—	—
Transportation	5	3.4	—	—	18	4.1	21	4.3	3	4.3
Utilities	18	3.8	1	5.0	88	4.7	97	5.0	24	2.4
Other	9	3.8	1	2.1	110	5.4	116	5.4	25	5.6
TOTAL U.S. FIRMS**	232	4.1	39	3.3	2186	5.2	2302	5.4	478	3.7
							Non-management Employees			
TOTAL CANADIAN FIRMS	42	5.2	5	4.4	121	5.4	143	6.2	31	4.0

* Fewer than five survey respondents
** Total line reflects all data submitted

† Total combined spending on all alternative rewards practices as a percent of base payroll.

NATIONAL
Non-exempt Salary Employees
1991 Projected Increases

American Compensation Association
1990-1991 Salary Budget Survey

	General Increase		COLA		Merit Increase		Total Increase		Alternative Rewards	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	% †
Aerospace	4	1.9	2	1.8	57	4.9	58	5.0	17	1.2
Airlines	1	2.0	—	—	6	5.7	6	6.0	1	6.5
Apparel Manufacturing	—	—	—	—	12	5.3	12	5.3	5	7.0
Automotive & Farm Equipment	1	5.0	—	—	27	4.9	26	5.2	6	1.9
Building Materials	—	—	—	—	12	4.8	12	4.8	4	6.3
Chemicals	2	4.0	—	—	53	5.2	54	5.3	15	3.1
Communications	5	2.9	1	.9	39	5.4	43	5.2	16	2.9
Computer Services & Software	1	6.2	—	—	53	5.9	53	5.9	11	5.3
Construction/Engineering	1	5.0	—	—	25	5.4	26	5.6	4	5.8
Consulting	8	5.4	—	—	73	5.6	77	5.7	24	8.9
Cosmetics							*			
Diversified Products	2	5.3	—	—	36	5.2	38	5.2	8	2.2
Education/Academia	13	4.2	2	3.0	22	4.3	30	5.2	3	2.3
Electrical & Electronic	4	4.0	1	2.0	121	5.3	125	5.4	43	2.4
Finance/Banking	3	5.0	—	—	215	5.4	216	5.4	49	3.8
Food & Beverage	4	4.3	1	2.0	63	5.2	68	5.3	11	5.8
Forest & Paper Products	2	4.3	—	—	14	4.9	16	4.8	5	5.3
Gas Transmission Lines	—	—	—	—	10	5.2	10	5.2	6	.9
Government/Public Sector	18	4.0	5	3.4	26	3.9	33	5.8	8	3.4
Hospital & Health Care	26	4.2	4	3.6	117	5.1	127	5.7	17	2.0
Hotel/Motel	—	—	—	—	8	4.9	8	4.9	—	—
Instrument Manufacturing	—	—	—	—	20	5.6	20	5.6	4	3.9
Insurance	4	4.5	1	5.5	142	5.4	145	5.5	31	2.3
Manufacturing	12	3.6	3	3.2	200	5.1	204	5.2	43	4.4
Mining	1	2.5	1	4.0	17	4.7	18	4.8	5	6.2
Non-profit Organization	1	5.0	1	.4	39	5.5	40	5.5	6	2.5
Ofc./Computer/Bus. Equip.	2	6.3	—	—	29	5.4	30	5.6	3	5.1
Petroleum	—	—	—	—	29	5.5	30	5.5	12	1.9
Petroleum Services							*			
Pharmaceuticals	2	5.8	—	—	38	6.0	39	6.0	7	1.7
Printing & Publishing	—	—	—	—	43	5.2	43	5.1	11	2.8
Research & Development	2	5.0	—	—	35	5.2	37	5.3	6	2.5
Restaurant	1	3.0	—	—	16	5.5	16	5.6	2	5.2
Retail	4	3.8	2	4.5	66	5.0	71	5.1	12	5.5
Rubber	2	1.5	1	3.6	8	4.2	8	5.1	3	4.1
Steel, Alum., Copper, Ni.	3	2.7	1	3.0	24	4.1	25	4.4	13	5.1
Textiles	3	4.0	—	—	5	4.8	8	4.5	1	8.0
Tobacco	—	—	—	—	5	5.6	5	5.6	—	—
Transportation	3	3.3	—	—	15	4.4	17	4.5	3	3.3
Utilities	12	4.0	1	5.0	74	4.8	80	5.0	24	2.6
Other	9	4.7	1	2.3	98	5.4	106	5.4	25	5.6
TOTAL U.S. FIRMS**	156	4.1	28	3.2	1900	5.2	1988	5.4	465	3.8
							Non-management Employees			
TOTAL CANADIAN FIRMS	36	5.3	3	3.8	100	5.4	120	6.2	25	4.2

* Fewer than five survey respondents
** Total line reflects all data submitted

† Total combined spending on all alternative rewards practices as a percent of base payroll.

NATIONAL
Exempt Salary Employees
1990 Actual Increases

	General Increase		COLA		Merit Increase		Total Increase		Alternative Rewards	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	% †
Aerospace	4	1.6	1	2.5	73	4.9	73	5.1	28	1.1
Airlines	1	2.0	—	—	8	5.1	8	5.4	1	6.5
Apparel Manufacturing	1	1.5	—	—	12	5.5	12	5.6	3	6.7
Automotive & Farm Equipment	—	—	—	—	27	5.0	27	5.2	6	2.1
Building Materials	—	—	—	—	11	4.9	11	5.0	4	5.3
Chemicals	2	3.5	—	—	59	5.4	60	5.5	20	4.7
Communications	1	3.4	—	—	51	5.5	51	5.5	16	4.7
Computer Services & Software	1	6.0	—	—	66	5.9	67	5.9	16	4.5
Construction/Engineering	—	—	—	—	29	5.7	29	5.7	7	5.8
Consulting	11	5.4	—	—	76	6.5	85	6.6	31	10.8
Cosmetics	—	—	—	—	5	5.4	5	5.4	—	—
Diversified Products	—	—	—	—	43	5.3	43	5.3	8	1.7
Education/Academia	15	4.0	5	4.0	38	4.7	49	5.4	5	2.0
Electrical & Electronic	1	5.0	—	—	143	5.3	143	5.3	42	3.2
Finance/Banking	3	3.0	—	—	253	5.4	255	5.5	61	5.3
Food & Beverage	3	3.7	1	2.0	72	5.4	74	5.4	12	8.3
Forest & Paper Products	2	4.0	—	—	14	5.2	16	5.0	7	7.6
Gas Transmission Lines	—	—	—	—	13	5.5	13	5.5	7	1.2
Government/Public Sector	33	4.1	9	3.8	41	3.7	56	5.8	5	1.6
Hospital & Health Care	34	4.4	1	5.5	157	5.3	168	5.9	16	2.1
Hotel/Motel	—	—	—	—	11	5.3	11	5.3	—	—
Instrument Manufacturing	1	—	—	—	22	5.4	22	5.4	6	3.6
Insurance	2	5.4	—	—	166	5.7	167	5.7	31	4.1
Manufacturing	9	4.2	1	4.0	221	5.2	225	5.3	45	5.1
Mining	2	2.8	1	5.3	18	4.5	19	4.9	6	6.8
Non-profit Organization	4	4.7	2	5.8	47	5.5	48	5.7	9	2.5
Ofc./Computer/Bus. Equip.	—	—	—	—	35	5.4	35	5.4	5	3.0
Petroleum	—	—	—	—	42	5.7	42	5.7	17	3.0
Petroleum Services							*			
Pharmaceuticals	—	—	1	5.0	40	6.3	41	6.3	7	2.2
Printing & Publishing	6	4.8	—	—	53	5.3	57	5.4	10	7.7
Research & Development	—	—	—	—	40	5.4	40	5.4	7	1.9
Restaurant	—	—	—	—	17	5.5	17	5.5	4	3.3
Retail	2	4.5	—	—	81	5.1	82	5.1	16	5.5
Rubber	—	—	—	—	8	5.0	8	5.0	4	5.0
Steel, Alum., Copper, Ni.	—	—	—	—	27	4.7	27	4.7	13	6.1
Textiles	2	3.0	—	—	9	5.2	10	5.3	2	4.8
Tobacco	—	—	—	—	6	5.3	6	5.3	—	—
Transportation	4	4.1	—	—	27	4.6	29	4.9	6	10.4
Utilities	8	4.0	1	5.0	99	4.9	101	5.1	30	3.0
Other	4	4.1	—	—	118	5.5	120	5.6	28	5.1
TOTAL U.S. FIRMS**	156	4.1	23	4.1	2282	5.3	2356	5.5	541	4.7
						Management Employees				
TOTAL CANADIAN FIRMS	38	5.1	5	4.8	128	5.3	142	6.3	32	6.4

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* Fewer than five survey respondents
** Total line reflects all data submitted

† Total combined spending on all alternative rewards practices as a percent of base payroll.

NATIONAL
Exempt Salary Employees
1991 Projected Increases

	General Increase		COLA		Merit Increase		Total Increase		Alternative Rewards	
INDUSTRY	**No. Cos.**	**%**	**No. Cos.**	**%**	**No. Cos.**	**%**	**No. Cos.**	**%**	**No. Cos.**	**% †**
Aerospace	3	1.5	1	2.5	60	4.9	60	5.1	23	1.6
Airlines	—	—	—	—	7	5.6	7	5.6	1	6.5
Apparel Manufacturing	—	—	—	—	11	5.4	11	5.4	5	7.0
Automotive & Farm Equipment	1	5.0	—	—	27	5.1	26	5.4	6	2.8
Building Materials	—	—	—	—	12	4.8	12	4.9	4	6.4
Chemicals	1	3.5	—	—	54	5.5	55	5.5	18	4.5
Communications	1	3.0	—	—	46	5.4	46	5.5	16	4.7
Computer Services & Software	1	6.2	—	—	55	5.9	55	6.0	13	5.6
Construction/Engineering	1	5.0	—	—	25	5.5	26	5.7	6	5.5
Consulting	10	5.1	1	4.2	71	6.0	79	6.1	32	11.4
Cosmetics	—	—	—	—	5	5.5	5	5.5	—	—
Diversified Products	1	5.5	—	—	38	5.3	39	5.4	8	1.9
Education/Academia	5	4.0	3	2.7	26	5.1	31	5.2	3	2.7
Electrical & Electronic	2	5.0	—	—	122	5.5	126	5.5	47	3.5
Finance/Banking	3	5.0	—	—	213	5.4	216	5.5	55	5.1
Food & Beverage	3	4.1	1	2.0	65	5.4	69	5.5	13	10.3
Forest & Paper Products	2	4.3	—	—	14	5.2	16	5.1	7	7.9
Gas Transmission Lines	—	—	—	—	10	5.2	10	5.3	7	1.0
Government/Public Sector	15	3.6	5	3.4	29	4.0	34	5.5	7	3.6
Hospital & Health Care	20	4.4	2	2.8	125	5.4	131	5.8	17	1.8
Hotel/Motel	—	—	—	—	9	5.2	9	5.2	—	—
Instrument Manufacturing	—	—	—	—	20	5.6	20	5.6	5	4.0
Insurance	2	5.3	—	—	143	5.6	144	5.6	30	4.1
Manufacturing	8	3.9	1	5.0	206	5.2	207	5.3	47	4.7
Mining	1	2.5	1	4.0	17	4.8	18	4.9	5	8.7
Non-profit Organization	1	5.0	—	—	40	5.5	40	5.6	9	3.6
Ofc./Computer/Bus. Equip.	1	7.0	—	—	28	5.7	29	5.7	4	4.5
Petroleum	—	—	—	—	29	5.7	30	5.7	14	3.7
Petroleum Services							*			
Pharmaceuticals	—	—	—	—	40	6.5	40	6.5	7	2.1
Printing & Publishing	1	4.5	—	—	44	5.2	45	5.2	10	6.5
Research & Development	2	5.3	—	—	35	5.4	37	5.4	6	2.5
Restaurant	1	5.0	—	—	17	5.4	17	5.7	3	4.1
Retail	3	4.2	—	—	75	5.2	78	5.2	15	6.0
Rubber	—	—	—	—	8	5.4	8	5.4	3	5.8
Steel, Alum., Copper, Ni.	1	—	—	—	25	4.8	25	4.8	13	5.5
Textiles	2	2.9	—	—	7	4.5	8	4.7	1	8.0
Tobacco	—	—	—	—	5	5.6	5	5.6	—	—
Transportation	3	2.7	—	—	22	4.6	23	4.8	6	10.1
Utilities	8	4.1	1	5.0	82	5.0	85	5.2	28	3.2
Other	9	4.9	—	—	103	5.6	111	5.7	28	4.8
TOTAL U.S. FIRMS**	112	4.2	16	3.3	1974	5.4	2037	5.5	522	4.9
							Management Employees			
TOTAL CANADIAN FIRMS	30	5.2	3	4.1	102	5.4	116	6.2	26	7.4

* Fewer than five survey respondents
** Total line reflects all data submitted

† Total combined spending on all alternative rewards practices as a percent of base payroll.

NATIONAL
Officer & Executive Level
1990 Actual Increases

INDUSTRY	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	3	1.5	1	2.5	59	5.3	59	5.5
Airlines	—	—	—	—	8	5.2	8	5.2
Apparel Manufacturing	1	1.5	—	—	11	5.5	11	5.6
Automotive & Farm Equipment	—	—	—	—	21	5.4	21	5.7
Building Materials	—	—	—	—	8	5.6	8	5.6
Chemicals	2	3.5	—	—	54	5.6	55	5.6
Communications	1	8.0	—	—	42	6.4	43	6.5
Computer Services & Software	1	11.5	—	—	57	5.8	58	5.9
Construction/Engineering	1	10.0	—	—	25	5.7	25	6.1
Consulting	10	6.4	—	—	73	6.2	80	6.5
Cosmetics	—	—	—	—	5	5.5	5	5.5
Diversified Products	—	—	—	—	36	5.8	36	5.9
Education/Academia	12	3.8	3	4.4	33	4.8	41	5.3
Electrical & Electronic	1	5.0	—	—	120	5.4	120	5.4
Finance/Banking	1	6.0	—	—	237	5.6	239	5.7
Food & Beverage	2	4.5	1	2.0	57	5.9	57	6.0
Forest & Paper Products	1	4.0	—	—	15	5.7	15	6.0
Gas Transmission Lines	—	—	—	—	12	5.7	12	5.7
Government/Public Sector	27	4.0	8	3.8	37	3.9	52	5.4
Hospital & Health Care	20	4.6	1	4.0	128	5.8	138	6.1
Hotel/Motel	—	—	—	—	11	5.6	11	5.6
Instrument Manufacturing	1	—	—	—	19	5.8	19	5.8
Insurance	1	7.0	—	—	150	6.0	151	6.0
Manufacturing	7	4.2	1	4.0	193	5.4	196	5.5
Mining	2	6.0	—	—	14	5.6	16	5.7
Non-profit Organization	2	6.8	—	—	44	6.0	45	6.2
Ofc./Computer/Bus. Equip.	—	—	—	—	30	5.8	30	5.8
Petroleum	—	—	—	—	35	5.5	35	5.5
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	33	6.6	34	6.4
Printing & Publishing	4	4.4	—	—	40	5.5	44	5.5
Research & Development	—	—	—	—	27	5.6	27	5.6
Restaurant	—	—	—	—	15	6.1	15	6.1
Retail	2	4.5	—	—	70	5.4	71	5.4
Rubber	—	—	—	—	7	6.5	8	6.4
Steel, Alum., Copper, Ni.	—	—	—	—	21	6.0	21	6.0
Textiles	2	3.0	—	—	8	5.6	9	5.6
Tobacco							*	
Transportation	1	5.0	—	—	26	5.0	27	5.0
Utilities	5	3.9	1	5.0	85	5.4	88	5.6
Other	2	5.8	—	—	107	5.8	109	5.8
TOTAL U.S. FIRMS**	112	4.5	16	3.8	1980	5.6	2046	5.8
								Officer & Executive Level
TOTAL CANADIAN FIRMS	33	5.0	3	3.7	104	5.6	118	6.4

* Fewer than five survey respondents

** Total line reflects all data submitted

NATIONAL
Officer & Executive Level
1991 Projected Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	3	1.5	1	2.5	50	5.3	50	5.4
Airlines	—	—	—	—	6	5.6	6	5.6
Apparel Manufacturing	—	—	—	—	11	5.4	11	5.4
Automotive & Farm Equipment	1	5.0	—	—	22	5.3	21	5.5
Building Materials	—	—	—	—	9	5.1	9	5.1
Chemicals	1	3.5	—	—	51	5.7	52	5.6
Communications	—	—	—	—	40	6.2	40	6.2
Computer Services & Software	1	11.5	—	—	50	6.0	50	6.1
Construction/Engineering	1	5.0	—	—	21	5.6	22	5.8
Consulting	8	6.0	1	4.2	65	6.0	72	6.2
Cosmetics	—	—	—	—	5	5.5	5	5.5
Diversified Products	1	5.5	—	—	32	5.9	33	5.9
Education/Academia	3	4.0	1	4.0	22	5.1	25	5.1
Electrical & Electronic	2	5.0	—	—	105	5.6	109	5.6
Finance/Banking	2	5.8	—	—	205	5.6	206	5.6
Food & Beverage	2	4.0	1	1.0	52	5.8	53	5.9
Forest & Paper Products	1	4.5	—	—	16	5.7	16	6.0
Gas Transmission Lines	—	—	—	—	9	5.6	9	5.6
Government/Public Sector	12	4.0	4	3.3	25	4.0	30	5.4
Hospital & Health Care	10	5.0	1	3.5	103	5.9	108	6.1
Hotel/Motel	—	—	—	—	9	5.6	9	5.6
Instrument Manufacturing	—	—	—	—	17	6.0	17	6.0
Insurance	2	5.5	—	—	133	5.9	134	5.9
Manufacturing	6	4.6	1	5.0	179	5.5	180	5.6
Mining	2	3.8	—	—	15	5.6	17	5.4
Non-profit Organization	1	5.5	—	—	36	5.9	36	6.0
Ofc./Computer/Bus. Equip.	1	9.0	—	—	26	5.6	27	5.8
Petroleum	—	—	—	—	25	5.6	26	5.7
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	34	6.8	34	6.8
Printing & Publishing	1	5.0	—	—	34	5.4	35	5.4
Research & Development	2	5.3	—	—	26	5.7	28	5.7
Restaurant	1	9.0	—	—	15	6.0	15	6.6
Retail	3	4.5	—	—	66	5.6	68	5.7
Rubber	—	—	—	—	7	5.8	7	5.8
Steel, Alum., Copper, Ni.	1	—	—	—	20	5.8	20	5.8
Textiles	2	3.0	—	—	7	4.8	8	4.9
Tobacco	—	—	—	—	5	5.8	5	5.8
Transportation	2	3.8	—	—	22	5.1	23	5.2
Utilities	7	3.7	1	5.0	67	5.4	70	5.6
Other	8	5.5	—	—	94	5.8	102	5.9
TOTAL U.S. FIRMS**	87	4.7	11	3.5	1739	5.7	1791	5.8
							Officer & Executive Level	
TOTAL CANADIAN FIRMS	28	5.4	2	2.8	87	5.6	100	6.4

* Fewer than five survey respondents

** Total line reflects all data submitted

NATIONAL
1990 Actual Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	67	3.8	69	3.8	45	3.9
Airlines	6	3.0	7	3.2	5	3.0
Apparel Manufacturing	11	4.2	11	4.3	9	4.5
Automotive & Farm Equipment	24	4.1	24	4.5	16	5.3
Building Materials	12	4.2	12	4.1	10	4.4
Chemicals	54	4.3	57	4.4	49	4.4
Communications	39	4.0	44	4.2	32	4.8
Computer Services & Software	57	3.7	57	3.8	42	3.6
Construction/Engineering	24	3.6	24	3.4	14	3.8
Consulting	38	3.8	43	4.0	32	4.8
Cosmetics	4	2.9	5	3.1	4	3.9
Diversified Products	39	3.8	39	4.2	29	4.4
Education/Academia	41	4.2	40	4.0	23	3.2
Electrical & Electronic	134	3.7	132	3.9	95	3.9
Finance/Banking	234	3.4	234	3.6	204	3.8
Food & Beverage	64	3.9	64	4.4	50	4.6
Forest & Paper Products	17	4.3	17	4.4	16	5.6
Gas Transmission Lines	12	3.6	11	4.1	7	4.0
Government/Public Sector	49	3.6	50	3.7	44	3.6
Hospital & Health Care	149	3.8	150	4.0	95	3.9
Hotel/Motel	6	3.4	8	3.8	6	3.7
Instrument Manufacturing	21	4.0	22	3.7	15	3.1
Insurance	162	3.8	159	4.0	130	4.3
Manufacturing	210	3.7	207	3.9	161	4.2
Mining	17	3.9	17	3.5	13	4.0
Non-profit Organization	45	3.9	46	3.7	38	3.6
Ofc./Computer/Bus. Equip.	32	3.4	30	4.2	19	2.9
Petroleum	40	3.6	40	4.2	35	4.0
Petroleum Services	*		*		*	
Pharmaceuticals	37	3.9	38	4.5	30	4.7
Printing & Publishing	49	3.8	51	4.2	36	4.3
Research & Development	37	4.4	33	4.3	23	4.8
Restaurant	13	4.3	13	4.9	10	4.7
Retail	67	4.2	67	3.5	54	3.4
Rubber	8	3.4	8	3.9	5	3.9
Steel, Alum., Copper, Ni.	25	3.0	26	3.3	21	3.6
Textiles	8	4.1	7	4.7	6	5.0
Tobacco	6	3.9	6	4.3	5	4.6
Transportation	15	3.6	24	3.7	20	4.1
Utilities	92	3.7	97	4.0	75	4.0
Other	97	3.8	102	3.9	85	3.7
TOTAL U.S. FIRMS**	2066	3.8	2095	3.9	1611	4.0
	Non-management		Management		Officers/Executives	
TOTAL CANADIAN FIRMS	127	5.2	128	5.3	93	5.1

* Fewer than five survey respondents
** Total line reflects all data submitted

NATIONAL
1991 Projected Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	54	3.7	56	3.5	42	3.5
Airlines	6	3.5	7	3.6	5	3.6
Apparel Manufacturing	11	4.5	11	4.7	9	4.8
Automotive & Farm Equipment	24	3.8	24	4.3	16	5.2
Building Materials	11	4.1	11	4.2	9	4.3
Chemicals	54	4.3	55	4.4	46	4.5
Communications	38	3.5	44	3.8	31	4.5
Computer Services & Software	48	3.8	49	4.0	37	4.1
Construction/Engineering	23	4.3	23	4.6	14	4.5
Consulting	37	4.1	40	4.4	30	4.9
Cosmetics	4	4.4	5	4.1	4	3.9
Diversified Products	33	4.3	35	4.2	25	4.2
Education/Academia	25	4.0	24	3.4	14	2.9
Electrical & Electronic	115	3.9	118	4.1	86	4.2
Finance/Banking	200	3.5	198	3.6	172	3.6
Food & Beverage	59	4.0	60	4.2	46	4.5
Forest & Paper Products	17	4.1	17	4.3	16	4.5
Gas Transmission Lines	9	2.8	8	3.8	6	4.2
Government/Public Sector	28	3.7	28	3.7	26	4.5
Hospital & Health Care	119	4.0	121	4.2	78	4.3
Hotel/Motel	6	3.2	9	3.7	8	3.6
Instrument Manufacturing	19	3.8	19	3.8	13	3.9
Insurance	138	4.2	135	4.3	117	4.5
Manufacturing	191	4.0	189	4.2	147	4.3
Mining	13	4.0	13	4.0	12	4.1
Non-profit Organization	32	4.2	32	4.2	27	4.3
Ofc./Computer/Bus. Equip.	31	4.4	29	4.5	19	4.5
Petroleum	26	4.4	26	4.7	22	4.4
Petroleum Services	*		*		*	
Pharmaceuticals	37	4.1	37	4.7	29	5.0
Printing & Publishing	40	4.7	42	4.5	27	4.7
Research & Development	32	3.3	32	3.6	24	3.8
Restaurant	15	3.3	15	4.1	12	5.0
Retail	58	4.2	62	3.9	51	3.8
Rubber	8	3.9	8	4.4	4	5.0
Steel, Alum., Copper, Ni.	24	3.3	24	3.7	21	3.8
Textiles	7	4.7	6	4.6	6	4.6
Tobacco	6	3.8	6	4.2	4	4.3
Transportation	17	3.0	23	3.4	20	3.6
Utilities	72	3.8	78	4.1	59	4.3
Other	89	3.9	93	4.2	80	4.1
TOTAL U.S. FIRMS**	1780	3.9	1816	4.1	1417	4.2
	Non-management		Management		Officers/Executives	
TOTAL CANADIAN FIRMS	113	5.2	109	5.2	80	5.3

* Fewer than five survey respondents

** Total line reflects all data submitted

EASTERN REGION
Non-exempt Salary Employees
1990 Actual Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	1	2.5	14	5.0	14	5.5
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment							*	
Building Materials							*	
Chemicals	1	4.0	—	—	24	5.6	25	5.5
Communications	—	—	—	—	15	5.6	15	5.6
Computer Services & Software	—	—	—	—	21	5.7	21	5.8
Construction/Engineering	—	—	—	—	7	5.4	7	5.4
Consulting	5	5.3	—	—	24	5.5	26	6.1
Cosmetics							*	
Diversified Products	2	3.3	1	2.4	19	5.4	21	5.3
Education/Academia	7	6.0	3	3.5	15	5.0	22	6.0
Electrical & Electronic	1	3.5	—	—	37	5.1	38	5.1
Finance/Banking	1	5.6	—	—	103	5.5	105	5.6
Food & Beverage	2	3.3	1	2.0	23	5.2	24	5.3
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	8	4.3	3	4.0	7	4.3	11	6.9
Hospital & Health Care	13	5.0	2	5.3	37	4.9	44	5.8
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	8	5.4	8	5.4
Insurance	1	5.0	—	—	65	5.8	66	5.8
Manufacturing	4	3.9	1	2.6	59	5.1	61	5.2
Mining							*	
Non-profit Organization	2	6.1	—	—	24	5.5	24	6.0
Ofc./Computer/Bus. Equip.	1	5.0	—	—	7	3.6	7	4.3
Petroleum							*	
Petroleum Services							*	
Pharmaceuticals	2	5.8	1	5.0	17	6.0	20	5.9
Printing & Publishing	1	5.0	1	3.1	16	5.4	17	5.6
Research & Development	—	—	—	—	12	5.4	12	5.6
Restaurant							*	
Retail	1	4.0	—	—	22	5.1	22	5.3
Rubber							*	
Steel, Alum., Copper, Ni.	1	2.0	—	—	9	3.7	9	3.9
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	4	4.0	1	5.0	23	5.3	26	5.5
Other	2	5.0	—	—	40	5.5	41	5.6
TOTAL EASTERN REGION**	64	4.6	15	3.7	688	5.3	728	5.5

* Fewer than five survey respondents
** Total line reflects all data submitted

EASTERN REGION
Non-exempt Salary Employees
1991 Projected Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	1	2.5	11	4.8	11	5.5
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	5	5.1	5	5.1
Building Materials							*	
Chemicals	1	4.5	—	—	21	5.4	22	5.4
Communications	—	—	—	—	13	5.5	13	5.6
Computer Services & Software	—	—	—	—	16	5.4	16	5.5
Construction/Engineering	—	—	—	—	7	5.8	7	5.8
Consulting	3	5.3	—	—	23	5.5	24	5.6
Cosmetics							*	
Diversified Products	2	5.3	—	—	17	5.4	19	5.4
Education/Academia	6	4.2	2	3.0	12	4.3	15	5.5
Electrical & Electronic	1	3.5	—	—	32	5.3	33	5.3
Finance/Banking	1	5.0	—	—	86	5.5	87	5.5
Food & Beverage	2	3.5	1	2.0	21	5.4	22	5.5
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	5	3.3	3	3.0	7	4.4	10	5.6
Hospital & Health Care	10	4.3	1	4.0	27	5.3	32	5.9
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	6	5.5	6	5.5
Insurance	1	5.0	—	—	53	5.5	54	5.5
Manufacturing	4	3.9	1	2.5	52	5.1	53	5.2
Mining							*	
Non-profit Organization	1	5.0	—	—	20	5.5	20	5.8
Ofc./Computer/Bus. Equip.	1	5.5	—	—	5	4.6	5	5.7
Petroleum							*	
Petroleum Services							*	
Pharmaceuticals	2	5.8	—	—	17	5.9	18	5.9
Printing & Publishing	—	—	—	—	14	5.3	14	5.3
Research & Development	1	5.0	—	—	9	5.6	10	5.7
Restaurant							*	
Retail	2	3.8	—	—	19	4.9	20	5.1
Rubber							*	
Steel, Alum., Copper, Ni.	1	2.0	—	—	8	3.6	8	3.8
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	4	4.4	1	5.0	17	5.2	20	5.3
Other	3	4.5	—	—	37	5.4	39	5.5
TOTAL EASTERN REGION**	55	4.2	10	3.1	591	5.3	620	5.4

* Fewer than five survey respondents
** Total line reflects all data submitted

EASTERN REGION
Exempt Salary Employees
1990 Actual Increases

INDUSTRY	GENERAL INCREASE No. Cos.	GENERAL INCREASE %	COLA No. Cos.	COLA %	MERIT INCREASE No. Cos.	MERIT INCREASE %	TOTAL INCREASE No. Cos.	TOTAL INCREASE %
Aerospace	2	2.3	1	2.5	16	5.1	16	5.5
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment							*	
Building Materials							*	
Chemicals	1	4.0	—	—	25	5.4	25	5.5
Communications	—	—	—	—	17	5.7	17	5.8
Computer Services & Software	—	—	—	—	21	5.6	21	5.7
Construction/Engineering	—	—	—	—	7	5.6	7	5.6
Consulting	3	5.0	—	—	22	6.5	23	6.8
Cosmetics							*	
Diversified Products	—	—	—	—	20	5.4	20	5.4
Education/Academia	6	4.0	3	3.5	19	4.9	24	5.5
Electrical & Electronic	—	—	—	—	38	5.2	38	5.2
Finance/Banking	1	5.6	—	—	102	5.6	104	5.6
Food & Beverage	2	3.3	1	2.0	23	5.2	24	5.4
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	8	4.3	3	4.0	8	3.9	11	7.0
Hospital & Health Care	9	4.9	1	5.5	40	5.4	45	5.9
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	8	5.3	8	5.3
Insurance	—	—	—	—	66	5.8	66	5.8
Manufacturing	2	2.8	—	—	60	5.1	60	5.2
Mining							*	
Non-profit Organization	1	5.0	—	—	24	5.6	24	5.8
Ofc./Computer/Bus. Equip.	—	—	—	—	8	5.2	8	5.2
Petroleum							*	
Petroleum Services							*	
Pharmaceuticals	—	—	1	5.0	19	6.2	20	6.1
Printing & Publishing	1	5.0	—	—	17	5.5	18	5.5
Research & Development	—	—	—	—	12	5.5	12	5.6
Restaurant	—	—	—	—	5	5.3	5	5.3
Retail	1	4.0	—	—	23	5.2	23	5.4
Rubber							*	
Steel, Alum., Copper, Ni.	—	—	—	—	9	4.5	9	4.5
Textiles							*	
Tobacco							*	
Transportation	1	5.0	—	—	6	4.3	7	4.4
Utilities	2	4.5	1	5.0	28	5.1	29	5.4
Other	—	—	—	—	42	5.7	42	5.7
TOTAL EASTERN REGION**	40	4.3	11	3.9	720	5.4	741	5.6

* Fewer than five survey respondents
** Total line reflects all data submitted

EASTERN REGION
Exempt Salaried Employees
1991 Projected Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	1	2.5	13	4.9	13	5.4
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	5	5.2	5	5.2
Building Materials							*	
Chemicals	—	—	—	—	22	5.6	22	5.6
Communications	—	—	—	—	15	5.7	15	5.7
Computer Services & Software	—	—	—	—	17	5.4	17	5.5
Construction/Engineering	—	—	—	—	7	5.9	7	5.9
Consulting	2	5.0	—	—	20	6.1	20	6.2
Cosmetics							*	
Diversified Products	1	5.5	—	—	18	5.4	19	5.4
Education/Academia	3	4.3	3	2.7	13	5.1	16	5.5
Electrical & Electronic	1	5.0	—	—	32	5.4	33	5.4
Finance/Banking	1	5.0	—	—	84	5.5	86	5.5
Food & Beverage	2	3.5	1	2.0	22	5.4	23	5.5
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	5	3.3	3	3.0	8	4.0	10	5.8
Hospital & Health Care	8	3.9	—	—	29	5.3	31	5.8
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	6	5.5	6	5.5
Insurance	—	—	—	—	53	5.6	53	5.6
Manufacturing	2	4.8	—	—	54	5.2	53	5.3
Mining							*	
Non-profit Organization	1	5.0	—	—	20	5.6	20	5.8
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.9	5	5.9
Petroleum							*	
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	19	6.2	19	6.2
Printing & Publishing	—	—	—	—	14	5.3	14	5.3
Research & Development	1	5.0	—	—	9	5.7	10	5.8
Restaurant	—	—	—	—	5	5.1	5	5.1
Retail	2	4.0	—	—	20	5.1	21	5.2
Rubber							*	
Steel, Alum., Copper, Ni.	1	—	—	—	8	4.5	8	4.5
Textiles							*	
Tobacco							*	
Transportation	1	5.0	—	—	5	4.3	6	4.4
Utilities	2	4.8	1	5.0	22	5.2	22	5.6
Other	1	5.5	—	—	38	5.8	40	5.7
TOTAL EASTERN REGION**	36	4.0	9	2.9	611	5.4	627	5.5

* Fewer than five survey respondents
** Total line reflects all data submitted

EASTERN REGION
Officer & Executive Level
1990 Actual Increases

INDUSTRY	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	1	2.5	14	5.6	14	6.1
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment							*	
Building Materials							*	
Chemicals	1	4.0	—	—	21	5.7	21	5.9
Communications	—	—	—	—	16	6.4	16	6.4
Computer Services & Software	—	—	—	—	18	5.5	18	5.5
Construction/Engineering	—	—	—	—	6	6.3	6	6.3
Consulting	6	6.4	—	—	22	7.0	25	7.7
Cosmetics							*	
Diversified Products	—	—	—	—	17	5.8	17	5.8
Education/Academia	5	4.0	2	4.3	16	4.8	19	5.5
Electrical & Electronic	—	—	—	—	32	5.4	32	5.4
Finance/Banking	1	6.0	—	—	96	5.8	98	5.8
Food & Beverage	1	2.0	1	2.0	17	6.1	16	6.4
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	7	4.0	2	4.0	6	4.1	10	6.1
Hospital & Health Care	6	5.9	1	4.0	36	5.7	40	6.1
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	8	5.4	8	5.4
Insurance	—	—	—	—	61	5.9	61	5.9
Manufacturing	2	4.0	—	—	51	5.5	52	5.6
Mining							*	
Non-profit Organization	1	5.5	—	—	23	5.9	23	6.1
Ofc./Computer/Bus. Equip.	—	—	—	—	5	6.3	5	6.3
Petroleum							*	
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	14	6.4	15	6.0
Printing & Publishing	1	5.0	—	—	12	5.4	13	5.3
Research & Development	—	—	—	—	8	5.4	8	5.5
Restaurant	—	—	—	—	5	5.3	5	5.3
Retail	1	4.0	—	—	20	5.3	20	5.5
Rubber							*	
Steel, Alum., Copper, Ni.	—	—	—	—	7	6.1	7	6.1
Textiles							*	
Tobacco							*	
Transportation	1	5.0	—	—	6	4.3	7	4.4
Utilities	1	4.0	1	5.0	22	5.3	22	5.8
Other	—	—	—	—	38	5.9	38	6.1
TOTAL EASTERN REGION**	36	4.7	8	3.8	626	5.7	646	5.9

* Fewer than five survey respondents

** Total line reflects all data submitted

EASTERN REGION
Officer & Executive Level
1991 Projected Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	1	2.5	12	5.0	12	5.6
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	5	5.4	5	5.4
Building Materials							*	
Chemicals	—	—	—	—	20	5.7	20	5.7
Communications	—	—	—	—	15	6.3	15	6.3
Computer Services & Software	—	—	—	—	14	5.3	14	5.4
Construction/Engineering	—	—	—	—	6	6.4	6	6.4
Consulting	4	7.0	—	—	18	6.2	21	6.7
Cosmetics							*	
Diversified Products	1	5.5	—	—	15	5.6	16	5.6
Education/Academia	2	4.5	1	4.0	9	5.2	11	5.4
Electrical & Electronic	1	5.0	—	—	30	5.4	31	5.4
Finance/Banking	—	—	—	—	84	5.7	84	5.6
Food & Beverage	1	1.0	1	1.0	16	5.9	16	6.0
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	4	4.4	2	2.5	6	3.9	8	5.8
Hospital & Health Care	5	4.8	—	—	26	5.7	28	6.0
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	6	5.5	6	5.5
Insurance	—	—	—	—	51	5.8	51	5.8
Manufacturing	2	6.0	—	—	48	5.6	48	5.6
Mining							*	
Non-profit Organization	1	5.5	—	—	18	5.9	18	6.2
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.6	5	5.6
Petroleum							*	
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	15	6.6	15	6.6
Printing & Publishing	—	—	—	—	11	5.3	11	5.3
Research & Development	1	5.0	—	—	6	5.6	7	5.6
Restaurant	—	—	—	—	5	5.1	5	5.1
Retail	2	4.5	—	—	17	5.2	18	5.4
Rubber							*	
Steel, Alum., Copper, Ni.	1	—	—	—	6	6.2	6	6.2
Textiles							*	
Tobacco							*	
Transportation	1	5.0	—	—	5	4.5	6	4.6
Utilities	1	4.5	1	5.0	15	4.9	15	5.6
Other	1	5.5	—	—	34	6.2	36	6.1
TOTAL EASTERN REGION**	30	4.7	6	2.9	543	5.7	559	5.8

* Fewer than five survey respondents
** Total line reflects all data submitted

EASTERN REGION
1990 Actual Salary Structure Adjustments

INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	13	4.7	13	3.6	10	3.2
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	24	4.4	25	4.4	19	4.2
Communications	11	5.2	14	4.6	12	5.7
Computer Services & Software	17	3.3	16	3.0	14	2.8
Construction/Engineering	6	4.0	6	4.1	5	4.1
Consulting	12	4.4	15	4.5	13	5.0
Cosmetics	*		*		*	
Diversified Products	20	4.1	18	4.1	15	4.3
Education/Academia	20	4.8	20	4.4	8	3.5
Electrical & Electronic	35	4.3	35	4.3	28	4.4
Finance/Banking	96	3.9	95	3.9	83	3.8
Food & Beverage	18	4.2	20	4.5	14	4.7
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	10	4.5	10	4.5	9	4.9
Hospital & Health Care	40	3.9	40	4.1	28	4.2
Hotel/Motel	*		*		*	
Instrument Manufacturing	7	4.9	8	4.0	6	4.0
Insurance	64	4.1	63	4.2	52	4.2
Manufacturing	56	3.9	55	3.9	43	4.2
Mining	*		*		*	
Non-profit Organization	23	3.6	23	3.6	19	3.7
Ofc./Computer/Bus. Equip.	5	2.3	5	4.4	3	3.3
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	18	4.6	19	4.8	15	4.8
Printing & Publishing	15	4.3	15	4.2	10	3.1
Research & Development	11	5.0	7	5.5	5	5.2
Restaurant	*		*		*	
Retail	18	5.6	15	4.2	9	3.7
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	8	3.1	8	3.1	8	2.9
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	4	3.3	7	3.4	7	3.1
Utilities	24	4.4	28	4.5	20	4.4
Other	35	4.3	36	4.0	32	3.9
TOTAL EASTERN REGION**	651	4.1	656	4.1	518	4.1

* Fewer than five survey respondents
** Total line reflects all data submitted

EASTERN REGION
1991 Projected Salary Structure Adjustments

American Compensation Association
1990-1991 Salary Budget Survey

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	11	4.5	12	3.8	10	3.5
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	24	4.5	24	4.4	18	4.4
Communications	12	3.5	15	3.9	12	4.6
Computer Services & Software	17	3.5	17	3.7	14	3.1
Construction/Engineering	6	5.7	6	6.7	5	5.6
Consulting	11	4.4	14	4.8	12	4.9
Cosmetics	*		*		*	
Diversified Products	16	4.3	15	4.4	12	4.4
Education/Academia	12	4.4	12	3.9	6	3.6
Electrical & Electronic	31	4.0	32	4.4	27	4.1
Finance/Banking	79	3.7	79	3.7	69	3.5
Food & Beverage	17	4.1	19	4.3	14	4.4
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	8	3.5	8	3.4	6	4.4
Hospital & Health Care	30	4.3	29	4.7	20	4.8
Hotel/Motel	*		*		*	
Instrument Manufacturing	6	4.0	6	4.1	4	4.0
Insurance	54	4.3	52	4.4	45	4.3
Manufacturing	49	4.3	49	4.4	40	4.4
Mining	*		*		*	
Non-profit Organization	15	4.8	15	4.7	14	4.9
Ofc./Computer/Bus. Equip.	5	4.5	5	4.5	3	4.7
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	17	4.8	18	4.9	14	5.2
Printing & Publishing	12	3.8	12	3.5	9	4.6
Research & Development	6	4.2	5	4.3	5	4.3
Restaurant	*		*		*	
Retail	15	3.9	14	3.9	8	4.2
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	8	3.4	8	3.6	7	3.6
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	4	2.2	6	2.6	6	2.8
Utilities	18	4.4	21	4.4	15	4.6
Other	34	4.2	33	4.4	30	4.4
TOTAL EASTERN REGION**	554	4.1	562	4.2	453	4.2

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
Non-exempt Salary Employees
1990 Actual Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.9	—	—	11	4.8	12	4.9
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	15	4.4	15	4.7
Building Materials							*	
Chemicals	1	3.0	—	—	20	5.0	20	5.1
Communications	3	4.0	—	—	6	4.7	8	5.2
Computer Services & Software	—	—	—	—	7	5.8	7	5.8
Construction/Engineering							*	
Consulting	2	7.5	—	—	21	5.5	23	5.7
Cosmetics							*	
Diversified Products	—	—	—	—	10	4.7	10	4.7
Education/Academia	6	3.7	—	—	9	3.9	11	5.2
Electrical & Electronic	3	4.2	1	1.6	28	4.8	28	5.3
Finance/Banking	2	1.9	—	—	55	5.3	55	5.3
Food & Beverage	1	5.5	—	—	28	5.0	29	5.0
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	9	3.8	3	3.1	10	2.2	15	4.3
Hospital & Health Care	17	4.2	2	3.0	46	4.7	51	5.8
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	2	3.7	2	3.3	63	5.3	65	5.4
Manufacturing	2	5.6	2	3.1	98	4.8	100	4.9
Mining							*	
Non-profit Organization	—	—	—	—	14	5.5	14	5.5
Ofc./Computer/Bus. Equip.	—	—	—	—	9	5.0	9	5.0
Petroleum	—	—	—	—	6	5.3	6	5.3
Petroleum Services							*	
Pharmaceuticals	—	—	1	.6	8	5.4	8	5.4
Printing & Publishing	2	4.0	—	—	20	5.1	21	5.3
Research & Development	—	—	—	—	6	4.9	6	4.9
Restaurant							*	
Retail	1	3.0	—	—	24	4.8	24	4.9
Rubber	—	—	1	3.4	6	3.7	6	4.3
Steel, Alum., Copper, Ni.	—	—	—	—	16	4.2	16	4.2
Textiles							*	
Tobacco							*	
Transportation	2	4.1	—	—	10	4.0	11	4.4
Utilities	5	3.6	—	—	25	4.2	27	4.5
Other	4	3.9	—	—	29	5.3	32	5.3
TOTAL CENTRAL REGION**	65	4.0	12	2.8	627	4.9	657	5.1

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
Non-exempt Salary Employees
1991 Projected Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	3.0	—	—	9	5.0	10	4.8
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	1	5.0	—	—	15	4.5	14	5.0
Building Materials							*	
Chemicals	1	3.5	—	—	20	5.1	20	5.2
Communications	2	3.8	—	—	6	4.8	7	5.1
Computer Services & Software	—	—	—	—	5	5.9	5	5.9
Construction/Engineering							*	
Consulting	1	8.0	—	—	21	5.6	21	6.0
Cosmetics							*	
Diversified Products	—	—	—	—	9	5.0	9	5.0
Education/Academia	3	3.7	—	—	5	4.6	7	4.9
Electrical & Electronic	1	3.0	1	2.0	25	4.9	26	5.1
Finance/Banking	—	—	—	—	48	5.2	48	5.2
Food & Beverage	2	5.1	—	—	25	5.0	28	5.0
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	6	4.1	2	4.1	5	2.5	8	5.6
Hospital & Health Care	8	4.2	1	5.0	39	4.9	42	5.5
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	2	3.7	1	5.5	61	5.3	63	5.4
Manufacturing	4	3.2	1	2.2	92	4.9	93	5.0
Mining							*	
Non-profit Organization	—	—	—	—	12	5.4	12	5.4
Ofc./Computer/Bus. Equip.	—	—	—	—	9	5.3	9	5.3
Petroleum	—	—	—	—	5	5.1	5	5.1
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	8	5.7	8	5.7
Printing & Publishing	—	—	—	—	17	5.2	17	4.9
Research & Development	—	—	—	—	5	5.1	5	5.1
Restaurant							*	
Retail	1	3.0	—	—	24	4.9	24	5.1
Rubber	—	—	1	3.6	6	4.7	6	5.3
Steel, Alum., Copper, Ni.	—	—	—	—	15	4.4	15	4.4
Textiles							*	
Tobacco							*	
Transportation	1	2.0	—	—	9	4.6	9	4.8
Utilities	3	4.7	—	—	20	4.5	22	4.7
Other	4	5.0	—	—	23	5.5	27	5.5
TOTAL CENTRAL REGION**	42	4.1	7	3.8	564	5.0	587	5.2

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
Exempt Salary Employees
1990 Actual Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	—	—	12	4.8	12	4.8
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	15	4.6	15	4.9
Building Materials							*	
Chemicals	1	3.0	—	—	20	5.5	21	5.4
Communications	1	3.4	—	—	10	5.1	10	5.1
Computer Services & Software	—	—	—	—	7	5.8	7	5.8
Construction/Engineering							*	
Consulting	3	5.7	—	—	19	6.5	22	6.6
Cosmetics							*	
Diversified Products	—	—	—	—	11	5.1	11	5.1
Education/Academia	3	4.1	—	—	10	4.6	11	5.3
Electrical & Electronic	—	—	—	—	29	5.1	29	5.1
Finance/Banking	—	—	—	—	56	5.2	55	5.2
Food & Beverage	1	4.5	—	—	28	5.3	29	5.3
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	7	3.8	3	3.1	11	2.8	15	4.4
Hospital & Health Care	12	4.0	—	—	52	5.2	55	5.8
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	5.0	—	—	64	5.7	65	5.7
Manufacturing	3	5.2	1	4.0	99	5.1	102	5.1
Mining							*	
Non-profit Organization	—	—	1	7.5	13	5.6	12	5.4
Ofc./Computer/Bus. Equip.	—	—	—	—	9	5.0	9	5.0
Petroleum	—	—	—	—	6	6.0	6	6.0
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	8	6.3	8	6.3
Printing & Publishing	2	4.0	—	—	21	5.3	22	5.4
Research & Development	—	—	—	—	6	5.2	6	5.2
Restaurant							*	
Retail	—	—	—	—	29	4.9	29	4.9
Rubber	—	—	—	—	6	4.9	6	4.9
Steel, Alum., Copper, Ni.	—	—	—	—	16	4.7	16	4.7
Textiles							*	
Tobacco							*	
Transportation	2	5.3	—	—	12	4.9	13	5.3
Utilities	2	4.8	—	—	28	4.7	29	4.9
Other	2	3.5	—	—	33	5.4	34	5.5
TOTAL CENTRAL REGION**	42	4.2	5	4.1	659	5.2	679	5.3

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
Exempt Salary Employees
1991 Projected Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	—	—	10	5.2	10	5.2
Airlines							•	
Apparel Manufacturing							•	
Automotive & Farm Equipment	1	5.0	—	—	15	4.8	14	5.3
Building Materials							•	
Chemicals	1	3.5	—	—	20	5.5	21	5.4
Communications	1	3.0	—	—	8	4.8	8	5.2
Computer Services & Software	—	—	—	—	5	5.9	5	5.9
Construction/Engineering							•	
Consulting	2	6.0	—	—	20	5.7	21	6.0
Cosmetics							•	
Diversified Products	—	—	—	—	10	5.3	10	5.3
Education/Academia	1	4.0	—	—	6	4.8	7	4.7
Electrical & Electronic	—	—	—	—	26	5.3	27	5.3
Finance/Banking	—	—	—	—	49	5.3	49	5.3
Food & Beverage	1	5.3	—	—	26	5.3	28	5.4
Forest & Paper Products							•	
Gas Transmission Lines							•	
Government/Public Sector	4	3.8	2	4.1	6	3.4	8	5.5
Hospital & Health Care	6	5.1	—	—	44	5.3	46	5.8
Hotel/Motel							•	
Instrument Manufacturing							•	
Insurance	1	5.0	—	—	62	5.5	63	5.5
Manufacturing	4	3.6	—	—	94	5.1	96	5.1
Mining							•	
Non-profit Organization	—	—	—	—	12	5.3	12	5.3
Ofc./Computer/Bus. Equip.	—	—	—	—	9	5.4	9	5.4
Petroleum	—	—	—	—	5	5.9	5	5.9
Petroleum Services							•	
Pharmaceuticals	—	—	—	—	8	6.6	8	6.6
Printing & Publishing	—	—	—	—	18	5.3	18	5.3
Research & Development	—	—	—	—	5	5.3	5	5.3
Restaurant							•	
Retail	—	—	—	—	28	5.2	28	5.2
Rubber	—	—	—	—	6	5.5	6	5.5
Steel, Alum., Copper, Ni.	—	—	—	—	15	4.9	15	4.9
Textiles							•	
Tobacco							•	
Transportation	1	.5	—	—	11	4.9	11	4.9
Utilities	2	4.5	—	—	23	4.9	24	5.1
Other	5	5.0	—	—	25	5.6	29	5.8
TOTAL CENTRAL REGION**	31	4.4	2	4.1	594	5.3	612	5.4

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
Officer & Executive Level
1990 Actual Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	—	—	11	4.9	11	4.9
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	11	5.2	11	5.6
Building Materials							*	
Chemicals	1	3.0	—	—	19	5.6	20	5.5
Communications	1	8.0	—	—	5	7.6	6	7.7
Computer Services & Software	—	—	—	—	7	5.6	7	5.6
Construction/Engineering							*	
Consulting	2	8.5	—	—	19	6.6	21	7.0
Cosmetics							*	
Diversified Products	—	—	—	—	9	5.2	9	5.2
Education/Academia	1	2.0	—	—	10	5.4	10	5.6
Electrical & Electronic	—	—	—	—	24	5.3	24	5.3
Finance/Banking	—	—	—	—	51	5.4	51	5.4
Food & Beverage	1	7.0	—	—	23	5.9	24	6.0
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	6	3.9	3	3.1	10	2.8	14	4.3
Hospital & Health Care	6	3.7	—	—	41	6.1	44	6.2
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	7.0	—	—	58	6.0	59	6.0
Manufacturing	2	5.1	1	4.0	88	5.3	90	5.4
Mining							*	
Non-profit Organization	—	—	—	—	12	6.0	12	6.0
Ofc./Computer/Bus. Equip.	—	—	—	—	9	5.2	9	5.2
Petroleum	—	—	—	—	6	5.5	6	5.5
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	8	6.7	8	6.7
Printing & Publishing	1	5.0	—	—	17	5.9	18	5.9
Research & Development	—	—	—	—	5	5.6	5	5.6
Restaurant							*	
Retail	—	—	—	—	23	5.2	23	5.2
Rubber	—	—	—	—	6	6.8	6	6.8
Steel, Alum., Copper, Ni.	—	—	—	—	12	5.9	12	5.9
Textiles							*	
Tobacco							*	
Transportation	—	—	—	—	12	5.6	12	5.6
Utilities	1	5.0	—	—	25	5.5	26	5.5
Other	1	5.5	—	—	29	5.8	30	5.8
TOTAL CENTRAL REGION**	25	4.7	4	3.3	574	5.6	593	5.7

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
Officer & Executive Level
1991 Projected Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	—	—	9	5.5	9	5.5
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	1	5.0	—	—	11	4.9	10	5.4
Building Materials							*	
Chemicals	1	3.5	—	—	19	5.8	20	5.6
Communications	—	—	—	—	5	5.8	5	5.8
Computer Services & Software	—	—	—	—	5	6.0	5	6.0
Construction/Engineering							*	
Consulting	1	7.0	—	—	19	6.6	19	7.0
Cosmetics							*	
Diversified Products	—	—	—	—	8	5.5	8	5.5
Education/Academia	—	—	—	—	7	4.7	7	4.7
Electrical & Electronic	—	—	—	—	22	5.6	23	5.6
Finance/Banking	—	—	—	—	44	5.5	44	5.5
Food & Beverage	1	7.0	—	—	21	5.7	22	5.8
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	4	3.8	2	4.1	6	3.4	8	5.5
Hospital & Health Care	2	3.0	—	—	36	6.1	37	6.2
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	5.0	—	—	56	5.9	57	5.9
Manufacturing	2	4.4	—	—	82	5.5	83	5.5
Mining							*	
Non-profit Organization	—	—	—	—	11	5.9	11	5.8
Ofc./Computer/Bus. Equip.	—	—	—	—	9	5.6	9	5.6
Petroleum	—	—	—	—	5	5.6	5	5.6
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	8	7.1	8	7.1
Printing & Publishing	—	—	—	—	15	5.6	15	5.6
Research & Development	—	—	—	—	5	5.7	5	5.7
Restaurant							*	
Retail	—	—	—	—	24	5.7	24	5.7
Rubber	—	—	—	—	5	6.0	5	6.0
Steel, Alum., Copper, Ni.	—	—	—	—	12	5.5	12	5.5
Textiles							*	
Tobacco							*	
Transportation	—	—	—	—	11	5.5	11	5.5
Utilities	2	2.5	—	—	21	5.9	22	5.9
Other	5	5.3	—	—	24	5.5	28	5.8
TOTAL CENTRAL REGION**	21	4.3	2	4.1	523	5.7	536	5.7

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
1990 Actual Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	11	3.7	12	3.6	8	4.0
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	14	3.8	14	4.5	9	5.4
Building Materials	*		*		*	
Chemicals	18	3.9	20	4.4	19	4.5
Communications	7	2.6	9	2.5	6	3.2
Computer Services & Software	7	3.5	6	2.8	4	3.1
Construction/Engineering	*		*		*	
Consulting	12	3.0	13	2.8	9	4.2
Cosmetics	*		*		*	
Diversified Products	7	3.7	10	4.4	8	4.6
Education/Academia	10	3.2	9	3.4	5	3.0
Electrical & Electronic	27	3.5	29	3.6	23	3.5
Finance/Banking	53	3.2	53	3.4	46	4.1
Food & Beverage	27	3.7	27	4.2	24	4.7
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	15	3.0	15	3.1	14	3.0
Hospital & Health Care	51	4.0	54	4.1	37	3.7
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	64	3.7	62	3.9	49	4.5
Manufacturing	95	3.6	95	4.1	74	4.5
Mining	*		*		*	
Non-profit Organization	13	3.8	13	3.8	11	3.4
Ofc./Computer/Bus. Equip.	9	3.9	9	4.0	7	3.6
Petroleum	5	3.8	5	4.7	5	5.1
Petroleum Services	*		*		*	
Pharmaceuticals	7	3.7	7	4.4	6	4.6
Printing & Publishing	21	3.6	22	4.1	17	4.8
Research & Development	*		*		*	
Restaurant	*		*		*	
Retail	27	3.3	26	2.9	23	3.4
Rubber	6	3.2	6	3.9	4	3.9
Steel, Alum., Copper, Ni.	15	3.3	16	3.7	12	4.2
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	8	4.2	11	4.1	8	4.9
Utilities	27	3.1	29	3.6	24	4.0
Other	25	3.3	28	3.5	22	3.3
TOTAL CENTRAL REGION**	609	3.6	630	3.8	498	4.1

* Fewer than five survey respondents
** Total line reflects all data submitted

CENTRAL REGION
1991 Projected Salary Structure Adjustments

American Compensation Association
1990-1991 Salary Budget Survey

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	8	3.9	8	4.1	7	3.9
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	14	3.6	14	4.4	9	5.6
Building Materials	*		*		*	
Chemicals	18	3.9	19	4.4	18	4.6
Communications	6	3.8	7	3.7	4	3.8
Computer Services & Software	5	3.7	5	3.8	3	4.2
Construction/Engineering	*		*		*	
Consulting	12	3.8	12	3.6	9	4.9
Cosmetics	*		*		*	
Diversified Products	7	3.9	10	4.3	8	4.4
Education/Academia	7	3.8	6	3.3	3	3.3
Electrical & Electronic	24	3.9	26	4.4	21	4.6
Finance/Banking	46	3.7	45	3.7	40	3.7
Food & Beverage	26	4.1	26	4.3	22	4.7
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	9	4.1	9	4.1	9	4.1
Hospital & Health Care	42	3.8	44	4.1	29	3.9
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	58	4.2	57	4.4	48	4.8
Manufacturing	90	3.7	89	4.2	68	4.5
Mining	*		*		*	
Non-profit Organization	11	3.7	11	3.7	8	3.3
Ofc./Computer/Bus. Equip.	9	4.1	9	4.3	8	4.5
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	8	3.6	7	4.9	6	5.1
Printing & Publishing	18	5.1	19	5.0	13	4.8
Research & Development	5	4.2	5	4.3	4	4.4
Restaurant	*		*		*	
Retail	22	4.6	24	3.9	22	4.1
Rubber	6	3.8	6	4.4	3	5.3
Steel, Alum., Copper, Ni.	14	3.3	14	3.8	12	4.0
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	9	3.7	11	4.2	8	4.6
Utilities	21	3.8	23	4.0	19	4.6
Other	20	3.8	23	4.2	18	4.1
TOTAL CENTRAL REGION**	540	3.9	556	4.1	441	4.4

* Fewer than five survey respondents
** Total line reflects all data submitted

SOUTHERN REGION
Non-exempt Salary Employees
1990 Actual Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	—	—	12	4.7	12	4.7
Airlines							*	
Apparel Manufacturing	—	—	—	—	5	5.4	5	5.4
Automotive & Farm Equipment							*	
Building Materials	—	—	—	—	5	4.7	5	4.7
Chemicals	—	—	—	—	13	5.2	13	5.2
Communications	2	2.5	1	.9	10	5.5	12	5.1
Computer Services & Software	—	—	—	—	14	5.8	14	5.8
Construction/Engineering	1	4.0	—	—	12	5.3	12	5.6
Consulting	—	—	—	—	9	5.8	9	5.8
Cosmetics							*	
Diversified Products	—	—	—	—	5	5.0	5	5.0
Education/Academia	3	6.0	1	2.5	6	2.6	7	5.2
Electrical & Electronic	—	—	—	—	17	5.5	17	5.5
Finance/Banking	2	1.6	—	—	40	5.3	41	5.3
Food & Beverage	—	—	—	—	8	5.0	8	5.0
Forest & Paper Products	2	4.0	—	—	5	4.8	7	4.6
Gas Transmission Lines	—	—	—	—	8	5.3	8	5.4
Government/Public Sector	10	4.4	1	6.0	11	4.0	15	6.2
Hospital & Health Care	10	4.5	—	—	29	4.7	33	5.5
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	5.6	—	—	18	5.6	18	5.6
Manufacturing	5	4.2	—	—	19	5.1	21	5.6
Mining							*	
Non-profit Organization							*	
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.6	5	5.6
Petroleum	—	—	—	—	25	5.7	25	5.7
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	7	6.2	7	6.2
Printing & Publishing	1	4.5	—	—	8	5.0	9	4.9
Research & Development	—	—	—	—	7	5.1	7	5.1
Restaurant							*	
Retail	2	4.3	—	—	11	4.9	13	4.8
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles	3	4.3	—	—	6	5.3	9	4.9
Tobacco							*	
Transportation							*	
Utilities	5	3.9	—	—	26	4.5	27	5.1
Other	1	6.0	—	—	16	5.2	17	5.3
TOTAL SOUTHERN REGION**	56	4.0	3	3.1	380	5.1	406	5.4

* Fewer than five survey respondents
** Total line reflects all data submitted

SOUTHERN REGION
Non-exempt Salary Employees
1991 Projected Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	—	—	9	5.2	9	5.2
Airlines							*	
Apparel Manufacturing	—	—	—	—	5	5.4	5	5.4
Automotive & Farm Equipment							*	
Building Materials	—	—	—	—	5	4.7	5	4.7
Chemicals	—	—	—	—	11	5.4	11	5.4
Communications	1	1.0	1	.9	10	5.4	11	5.1
Computer Services & Software	—	—	—	—	12	6.0	11	6.1
Construction/Engineering	1	5.0	—	—	9	5.1	10	5.6
Consulting	1	6.0	—	—	9	5.8	9	5.8
Cosmetics							*	
Diversified Products							*	
Education/Academia							*	
Electrical & Electronic	—	—	—	—	15	5.4	15	5.5
Finance/Banking	1	5.5	—	—	35	5.4	36	5.5
Food & Beverage	—	—	—	—	7	5.6	7	5.6
Forest & Paper Products	2	4.3	—	—	4	4.7	6	4.6
Gas Transmission Lines	—	—	—	—	6	5.3	6	5.3
Government/Public Sector	4	4.8	—	—	10	4.3	10	6.2
Hospital & Health Care	5	5.3	2	2.8	24	5.0	26	5.8
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	5.7	—	—	16	5.5	16	5.5
Manufacturing	4	3.6	1	5.0	17	4.9	19	5.4
Mining							*	
Non-profit Organization							*	
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.8	5	5.8
Petroleum	—	—	—	—	17	5.7	18	5.7
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	7	6.4	7	6.4
Printing & Publishing	—	—	—	—	6	5.0	6	5.0
Research & Development	—	—	—	—	7	5.0	7	5.0
Restaurant							*	
Retail	—	—	2	4.5	10	5.1	13	5.0
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles	3	4.0	—	—	4	4.6	7	4.4
Tobacco							*	
Transportation							*	
Utilities	4	3.0	—	—	24	4.7	25	5.0
Other	1	6.0	—	—	14	5.0	15	5.1
TOTAL SOUTHERN REGION**	35	4.0	6	3.4	324	5.2	343	5.4

* Fewer than five survey respondents
** Total line reflects all data submitted

SOUTHERN REGION
Exempt Salary Employees
1990 Actual Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	—	—	12	4.9	12	4.9
Airlines							*	
Apparel Manufacturing	—	—	—	—	5	5.4	5	5.4
Automotive & Farm Equipment							*	
Building Materials	—	—	—	—	5	4.8	5	4.8
Chemicals	—	—	—	—	12	5.3	12	5.3
Communications	—	—	—	—	12	5.4	12	5.4
Computer Services & Software	—	—	—	—	14	6.0	14	6.0
Construction/Engineering	—	—	—	—	12	5.6	12	5.6
Consulting	2	4.5	—	—	11	6.6	13	6.3
Cosmetics							*	
Diversified Products	—	—	—	—	5	5.0	5	5.0
Education/Academia	2	5.5	1	4.5	5	3.7	7	4.9
Electrical & Electronic	—	—	—	—	17	5.6	17	5.7
Finance/Banking	2	1.6	—	—	42	5.5	43	5.5
Food & Beverage	—	—	—	—	8	5.2	8	5.2
Forest & Paper Products	2	4.0	—	—	5	5.0	7	4.7
Gas Transmission Lines	—	—	—	—	8	5.6	8	5.7
Government/Public Sector	9	4.4	1	6.0	12	4.1	16	5.9
Hospital & Health Care	8	4.1	—	—	31	5.0	33	5.6
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	5.7	—	—	19	5.6	19	5.6
Manufacturing	3	3.8	—	—	21	5.1	21	5.7
Mining							*	
Non-profit Organization							*	
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.6	5	5.6
Petroleum	—	—	—	—	25	5.8	25	5.8
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	7	6.9	7	6.9
Printing & Publishing	1	4.5	—	—	8	5.0	9	4.9
Research & Development	—	—	—	—	7	5.3	7	5.3
Restaurant							*	
Retail	—	—	—	—	15	4.9	15	4.9
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles	2	3.0	—	—	8	5.0	9	5.1
Tobacco							*	
Transportation	1	1.0	—	—	5	3.9	5	4.1
Utilities	3	3.3	—	—	26	4.9	26	5.3
Other	1	6.0	—	—	18	5.3	19	5.3
TOTAL SOUTHERN REGION**	40	3.8	2	5.3	402	5.3	419	5.5

* Fewer than five survey respondents
** Total line reflects all data submitted

SOUTHERN REGION
Exempt Salary Employees
1991 Projected Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	—	—	9	5.2	9	5.2
Airlines							*	
Apparel Manufacturing	—	—	—	—	5	5.4	5	5.4
Automotive & Farm Equipment							*	
Building Materials	—	—	—	—	5	4.7	5	4.7
Chemicals	—	—	—	—	11	5.5	11	5.5
Communications	—	—	—	—	11	5.3	11	5.3
Computer Services & Software	—	—	—	—	12	6.2	11	6.3
Construction/Engineering	1	5.0	—	—	9	5.1	10	5.6
Consulting	3	4.7	1	4.2	10	5.8	13	5.4
Cosmetics							*	
Diversified Products							*	
Education/Academia							*	
Electrical & Electronic	—	—	—	—	15	5.4	15	5.5
Finance/Banking	1	5.5	—	—	35	5.4	37	5.6
Food & Beverage	—	—	—	—	7	5.6	7	5.6
Forest & Paper Products	2	4.3	—	—	4	4.9	6	4.7
Gas Transmission Lines	—	—	—	—	6	5.3	6	5.4
Government/Public Sector	2	4.6	—	—	10	4.6	10	5.5
Hospital & Health Care	3	4.3	2	2.8	25	5.2	26	5.8
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	5.5	—	—	16	5.6	16	5.6
Manufacturing	2	3.5	1	5.0	19	5.0	19	5.6
Mining							*	
Non-profit Organization							*	
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.7	5	5.7
Petroleum	—	—	—	—	17	5.8	18	5.8
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	7	7.0	7	7.0
Printing & Publishing	—	—	—	—	6	5.0	6	5.0
Research & Development	—	—	—	—	7	5.3	7	5.3
Restaurant							*	
Retail	—	—	—	—	14	5.0	15	5.1
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles	2	2.9	—	—	6	4.4	7	4.6
Tobacco							*	
Transportation							*	
Utilities	3	3.7	—	—	24	5.0	25	5.3
Other	3	4.5	—	—	15	5.2	17	5.5
TOTAL SOUTHERN REGION**	26	4.1	4	3.7	340	5.3	354	5.5

* Fewer than five survey respondents
** Total line reflects all data submitted

SOUTHERN REGION
Officer & Executive Level
1990 Actual Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	—	—	11	5.3	11	5.3
Airlines							*	
Apparel Manufacturing	—	—	—	—	5	5.4	5	5.4
Automotive & Farm Equipment							*	
Building Materials							*	
Chemicals	—	—	—	—	12	5.3	12	5.3
Communications	—	—	—	—	11	6.1	11	6.1
Computer Services & Software	—	—	—	—	12	6.1	12	6.1
Construction/Engineering	1	10.0	—	—	11	5.1	11	6.0
Consulting	1	3.0	—	—	10	4.1	11	4.0
Cosmetics							*	
Diversified Products							*	
Education/Academia	2	5.5	1	4.5	4	3.1	6	4.7
Electrical & Electronic	—	—	—	—	13	5.5	13	5.5
Finance/Banking	—	—	—	—	41	5.4	41	5.5
Food & Beverage	—	—	—	—	7	5.5	7	5.5
Forest & Paper Products	1	4.0	—	—	7	5.9	7	6.4
Gas Transmission Lines	—	—	—	—	8	5.5	8	5.5
Government/Public Sector	7	4.4	1	6.0	10	4.1	15	5.2
Hospital & Health Care	6	3.8	—	—	27	5.5	29	5.9
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	—	—	—	—	17	6.1	17	6.1
Manufacturing	3	3.8	—	—	18	5.1	18	5.8
Mining							*	
Non-profit Organization							*	
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.4	5	5.4
Petroleum	—	—	—	—	19	5.6	19	5.6
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	5	7.1	5	7.1
Printing & Publishing	1	4.5	—	—	5	4.9	6	4.8
Research & Development	—	—	—	—	6	5.9	6	5.9
Restaurant							*	
Retail	—	—	—	—	14	5.3	14	5.3
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles	2	3.0	—	—	7	5.1	8	5.2
Tobacco							*	
Transportation							*	
Utilities	2	3.5	—	—	22	5.3	23	5.7
Other	1	6.0	—	—	14	5.5	15	5.6
TOTAL SOUTHERN REGION**	30	4.1	2	5.3	351	5.4	366	5.6

* Fewer than five survey respondents
** Total line reflects all data submitted

SOUTHERN REGION
Officer & Executive Level
1991 Projected Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	—	—	7	5.5	7	5.5
Airlines							*	
Apparel Manufacturing	—	—	—	—	5	5.5	5	5.5
Automotive & Farm Equipment							*	
Building Materials							*	
Chemicals	—	—	—	—	11	5.6	11	5.6
Communications	—	—	—	—	11	6.1	11	6.1
Computer Services & Software	—	—	—	—	12	6.3	11	6.4
Construction/Engineering	1	5.0	—	—	8	5.1	9	5.6
Consulting	2	4.0	1	4.2	9	4.6	11	4.4
Cosmetics							*	
Diversified Products							*	
Education/Academia							*	
Electrical & Electronic	—	—	—	—	12	5.4	12	5.4
Finance/Banking	1	5.5	—	—	35	5.4	37	5.5
Food & Beverage	—	—	—	—	7	5.8	7	5.8
Forest & Paper Products	1	4.5	—	—	6	5.9	6	6.6
Gas Transmission Lines	—	—	—	—	6	5.4	6	5.4
Government/Public Sector	2	4.6	—	—	8	4.5	9	5.0
Hospital & Health Care	2	5.0	1	3.5	21	5.7	22	6.0
Hotel/Motel							*	
Instrument Manufacturing							*	
Insurance	1	6.0	—	—	14	5.9	14	5.9
Manufacturing	2	3.5	1	5.0	16	5.3	16	6.0
Mining							*	
Non-profit Organization							*	
Ofc./Computer/Bus. Equip.	—	—	—	—	5	5.5	5	5.5
Petroleum	—	—	—	—	14	5.8	15	5.9
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	5	7.2	5	7.2
Printing & Publishing							*	
Research & Development	—	—	—	—	6	5.8	6	5.8
Restaurant							*	
Retail	—	—	—	—	13	5.6	13	5.6
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles	2	3.0	—	—	6	4.6	7	4.8
Tobacco							*	
Transportation							*	
Utilities	3	4.3	—	—	20	5.2	21	5.6
Other	2	6.0	—	—	11	5.7	13	5.8
TOTAL SOUTHERN REGION**	22	4.4	3	4.2	302	5.5	313	5.7

* Fewer than five survey respondents
** Total line reflects all data submitted

SOUTHERN REGION
1990 Actual Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	13	2.7	12	2.6	8	2.9
Airlines	*		*		*	
Apparel Manufacturing	5	3.8	5	4.0	5	4.0
Automotive & Farm Equipment	*		*		*	
Building Materials	5	4.3	5	4.0	4	4.4
Chemicals	11	4.7	11	4.4	10	4.3
Communications	10	4.2	10	4.6	7	5.3
Computer Services & Software	11	2.7	12	4.1	9	3.4
Construction/Engineering	10	3.5	10	2.8	6	4.7
Consulting	*		*		*	
Cosmetics	*		*		*	
Diversified Products	5	3.3	5	3.4	3	2.8
Education/Academia	6	4.0	6	3.6	6	2.7
Electrical & Electronic	15	3.2	15	3.9	11	4.3
Finance/Banking	35	3.0	37	3.4	34	3.9
Food & Beverage	8	3.7	7	4.4	6	4.7
Forest & Paper Products	7	4.4	7	4.5	6	5.6
Gas Transmission Lines	7	3.5	6	4.5	4	3.2
Government/Public Sector	14	3.7	14	3.7	9	2.9
Hospital & Health Care	29	3.6	27	3.5	14	3.5
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	19	3.4	19	3.8	17	3.8
Manufacturing	19	3.7	19	4.2	14	3.7
Mining	*		*		*	
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	5	3.7	4	3.8	2	3.0
Petroleum	24	3.6	24	4.0	20	3.7
Petroleum Services	*		*		*	
Pharmaceuticals	6	2.1	6	4.4	4	5.6
Printing & Publishing	7	3.4	7	5.5	4	5.5
Research & Development	7	3.9	7	3.4	5	4.8
Restaurant	*		*		*	
Retail	10	4.0	13	3.3	12	2.7
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	7	4.7	7	4.7	6	5.0
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	25	3.7	24	3.8	19	3.6
Other	15	3.2	16	3.6	11	2.6
TOTAL SOUTHERN REGION**	359	3.5	362	3.8	279	3.8

* Fewer than five survey respondents

** Total line reflects all data submitted

SOUTHERN REGION
1991 Projected Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	9	3.1	9	2.7	7	3.4
Airlines	*		*		*	
Apparel Manufacturing	5	4.2	5	4.6	5	4.8
Automotive & Farm Equipment	*		*		*	
Building Materials	5	4.3	5	4.4	4	4.3
Chemicals	11	4.4	11	4.3	9	4.4
Communications	10	3.5	11	4.0	8	4.8
Computer Services & Software	9	4.2	9	4.6	8	5.3
Construction/Engineering	9	4.1	9	4.2	6	4.4
Consulting	*		*		*	
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	*		*		*	
Electrical & Electronic	13	3.8	13	4.0	10	4.0
Finance/Banking	32	3.0	33	3.4	30	3.4
Food & Beverage	7	3.3	7	3.5	6	4.0
Forest & Paper Products	7	4.0	7	4.3	6	4.4
Gas Transmission Lines	6	2.8	5	4.1	4	4.0
Government/Public Sector	6	3.8	5	3.9	4	6.6
Hospital & Health Care	26	4.1	25	3.9	15	4.2
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	16	3.9	16	4.0	14	4.4
Manufacturing	16	4.3	16	4.5	13	4.6
Mining	*		*		*	
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	5	3.5	5	3.9	3	4.5
Petroleum	16	4.3	15	4.6	13	4.4
Petroleum Services	*		*		*	
Pharmaceuticals	6	2.5	6	4.4	5	4.9
Printing & Publishing	*		*		*	
Research & Development	7	2.0	7	2.1	5	1.8
Restaurant	*		*		*	
Retail	9	4.1	12	3.7	11	3.0
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	6	4.6	6	4.6	6	4.6
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	22	3.5	22	3.9	17	3.8
Other	12	3.0	14	4.0	11	3.9
TOTAL SOUTHERN REGION**	305	3.7	311	4.0	248	4.1

* Fewer than five survey respondents

** Total line reflects all data submitted

WESTERN REGION
Non-exempt Salary Employees
1990 Actual Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.5	1	1.0	33	4.6	33	4.8
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	6	6.1	6	6.1
Building Materials							*	
Chemicals							*	
Communications	2	3.1	—	—	10	5.4	12	5.0
Computer Services & Software	1	6.0	—	—	23	6.1	24	6.1
Construction/Engineering	—	—	—	—	7	5.7	7	5.7
Consulting	3	4.3	—	—	22	5.8	24	5.9
Cosmetics							*	
Diversified Products	—	—	—	—	7	5.3	7	5.3
Education/Academia	6	3.4	1	5.0	4	3.8	7	5.8
Electrical & Electronic	3	3.8	—	—	59	5.3	59	5.4
Finance/Banking	—	—	—	—	54	5.3	54	5.3
Food & Beverage	1	5.0	—	—	13	5.1	13	5.5
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	8	4.2	2	3.6	10	4.1	13	6.3
Hospital & Health Care	7	3.1	—	—	34	5.4	34	5.9
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	8	5.3	8	5.3
Insurance	—	—	—	—	17	5.5	17	5.5
Manufacturing	1	5.0	—	—	41	5.4	42	5.4
Mining	1	3.0	1	5.3	12	4.2	12	4.9
Non-profit Organization	2	6.1	1	4.0	7	5.6	8	6.9
Ofc./Computer/Bus. Equip.	—	—	—	—	14	5.6	14	5.6
Petroleum	—	—	—	—	7	5.2	7	5.2
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	6	5.9	6	5.9
Printing & Publishing	1	8.0	1	4.0	6	4.9	7	5.9
Research & Development	—	—	—	—	15	4.9	15	4.9
Restaurant							*	
Retail	1	4.0	—	—	14	5.3	15	5.2
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	4	3.8	—	—	14	4.8	17	4.8
Other	2	1.3	1	2.1	25	5.6	26	5.5
TOTAL WESTERN REGION**	47	3.8	9	3.5	491	5.3	511	5.5

* Fewer than five survey respondents
** Total line reflects all data submitted

WESTERN REGION
Non-exempt Salary Employees
1991 Projected Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	1	1.0	28	4.8	28	4.8
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	5	5.7	5	5.7
Building Materials							*	
Chemicals							*	
Communications	2	3.0	—	—	10	5.5	12	5.0
Computer Services & Software	1	6.2	—	—	20	6.2	21	6.2
Construction/Engineering	—	—	—	—	6	5.5	6	5.5
Consulting	3	4.3	—	—	20	5.6	23	5.6
Cosmetics							*	
Diversified Products	—	—	—	—	6	5.4	6	5.4
Education/Academia	3	4.3	—	—	3	3.8	5	4.9
Electrical & Electronic	2	4.8	—	—	49	5.5	51	5.7
Finance/Banking	1	4.5	—	—	46	5.3	45	5.4
Food & Beverage	—	—	—	—	10	5.3	11	5.4
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	3	3.9	—	—	4	4.0	5	5.5
Hospital & Health Care	3	2.4	—	—	27	5.4	27	5.7
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	8	5.6	8	5.6
Insurance	—	—	—	—	12	5.5	12	5.5
Manufacturing	—	—	—	—	39	5.5	39	5.6
Mining	—	—	1	4.0	10	4.5	10	4.9
Non-profit Organization	—	—	1	.4	5	5.4	6	4.6
Ofc./Computer/Bus. Equip.	1	7.0	—	—	10	5.6	11	5.7
Petroleum	—	—	—	—	5	5.2	5	5.2
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	6	6.4	6	6.4
Printing & Publishing	—	—	—	—	6	5.1	6	5.1
Research & Development	1	5.0	—	—	14	5.1	15	5.1
Restaurant							*	
Retail	1	4.5	—	—	13	5.3	14	5.2
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	1	4.0	—	—	13	4.7	13	5.0
Other	1	2.5	1	2.3	24	5.4	25	5.4
TOTAL WESTERN REGION**	24	4.1	5	2.1	421	5.3	438	5.4

* Fewer than five survey respondents

** Total line reflects all data submitted

WESTERN REGION
Exempt Salary Employees
1990 Actual Increases

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	2.0	—	—	33	4.9	33	5.0
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	6	6.3	6	6.3
Building Materials							*	
Chemicals							*	
Communications	—	—	—	—	12	5.6	12	5.6
Computer Services & Software	1	6.0	—	—	24	6.1	25	6.1
Construction/Engineering	—	—	—	—	7	5.9	7	5.9
Consulting	3	6.0	—	—	24	6.6	27	6.5
Cosmetics							*	
Diversified Products	—	—	—	—	7	5.3	7	5.3
Education/Academia	4	3.1	1	5.0	4	5.1	7	5.4
Electrical & Electronic	1	5.0	—	—	59	5.4	59	5.4
Finance/Banking	—	—	—	—	53	5.2	53	5.3
Food & Beverage	—	—	—	—	13	5.7	13	5.7
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	9	4.1	2	3.6	10	4.1	14	6.1
Hospital & Health Care	5	4.7	—	—	34	5.8	35	6.1
Hotel/Motel	—	—	—	—	5	5.2	5	5.2
Instrument Manufacturing	—	—	—	—	8	5.8	8	5.8
Insurance	—	—	—	—	17	5.5	17	5.5
Manufacturing	1	5.0	—	—	41	5.5	42	5.5
Mining	1	3.0	1	5.3	12	4.3	12	5.0
Non-profit Organization	2	4.9	1	4.0	7	5.4	8	6.4
Ofc./Computer/Bus. Equip.	—	—	—	—	13	5.8	13	5.8
Petroleum	—	—	—	—	7	5.2	7	5.2
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	6	6.3	6	6.3
Printing & Publishing	2	5.5	—	—	7	5.0	8	5.8
Research & Development	—	—	—	—	15	5.3	15	5.3
Restaurant							*	
Retail	1	5.0	—	—	14	5.4	15	5.3
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	1	3.5	—	—	17	4.9	17	4.8
Other	1	3.3	—	—	25	5.6	25	5.7
TOTAL WESTERN REGION**	34	4.3	5	4.3	501	5.5	517	5.6

* Fewer than five survey respondents
** Total line reflects all data submitted

WESTERN REGION
Exempt Salary Employees
1991 Projected Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	—	—	28	4.8	28	4.8
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment	—	—	—	—	5	5.9	5	5.9
Building Materials							*	
Chemicals							*	
Communications	—	—	—	—	12	5.6	12	5.6
Computer Services & Software	1	6.2	—	—	21	6.2	22	6.2
Construction/Engineering	—	—	—	—	6	5.7	6	5.7
Consulting	3	5.0	—	—	21	6.3	25	6.3
Cosmetics							*	
Diversified Products	—	—	—	—	6	5.4	6	5.4
Education/Academia	1	3.0	—	—	4	5.9	5	5.3
Electrical & Electronic	1	5.0	—	—	49	5.7	51	5.7
Finance/Banking	1	4.5	—	—	45	5.3	44	5.4
Food & Beverage	—	—	—	—	10	5.5	11	5.6
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	4	3.3	—	—	5	3.8	6	5.3
Hospital & Health Care	3	4.4	—	—	27	5.7	28	5.9
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	8	6.0	8	6.0
Insurance	—	—	—	—	12	5.7	12	5.7
Manufacturing	—	—	—	—	39	5.6	39	5.7
Mining	—	—	1	4.0	10	4.6	10	5.0
Non-profit Organization	—	—	—	—	6	5.6	6	5.6
Ofc./Computer/Bus. Equip.	1	7.0	—	—	9	5.8	10	5.9
Petroleum	—	—	—	—	5	5.3	5	5.3
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	6	6.6	6	6.6
Printing & Publishing	1	4.5	—	—	6	5.1	7	5.0
Research & Development	1	5.5	—	—	14	5.3	15	5.3
Restaurant							*	
Retail	1	4.5	—	—	13	5.3	14	5.3
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	1	3.5	—	—	13	5.0	14	4.9
Other	—	—	—	—	25	5.6	25	5.6
TOTAL WESTERN REGION**	19	4.5	1	4.0	429	5.5	444	5.6

* Fewer than five survey respondents
** Total line reflects all data submitted

WESTERN REGION
Officer & Executive Level
1990 Actual Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	—	—	23	5.4	23	5.4
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment							*	
Building Materials							*	
Chemicals							*	
Communications	—	—	—	—	10	6.3	10	6.3
Computer Services & Software	1	11.5	—	—	20	5.9	21	6.1
Construction/Engineering	—	—	—	—	6	6.1	6	6.1
Consulting	1	5.0	—	—	22	6.0	23	6.0
Cosmetics							*	
Diversified Products	—	—	—	—	6	6.9	6	6.9
Education/Academia	4	3.1	—	—	3	5.1	6	4.6
Electrical & Electronic	1	5.0	—	—	51	5.4	51	5.4
Finance/Banking	—	—	—	—	49	5.6	49	5.7
Food & Beverage	—	—	—	—	10	5.9	10	5.9
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	7	3.6	2	3.6	11	4.5	13	6.3
Hospital & Health Care	2	5.8	—	—	24	5.8	25	6.1
Hotel/Motel	—	—	—	—	5	5.5	5	5.5
Instrument Manufacturing	—	—	—	—	6	6.1	6	6.1
Insurance	—	—	—	—	14	6.3	14	6.3
Manufacturing	—	—	—	—	36	5.4	36	5.5
Mining	1	9.4	—	—	9	6.1	10	6.4
Non-profit Organization	—	—	—	—	6	6.4	6	6.4
Ofc./Computer/Bus. Equip.	—	—	—	—	11	6.3	11	6.3
Petroleum	—	—	—	—	7	5.5	7	5.5
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	6	6.3	6	6.3
Printing & Publishing	1	3.0	—	—	6	5.4	7	5.0
Research & Development	—	—	—	—	8	5.6	8	5.6
Restaurant							*	
Retail	1	5.0	—	—	13	6.0	14	5.9
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	1	3.5	—	—	16	5.4	17	5.3
Other	—	—	—	—	26	5.8	26	5.8
TOTAL WESTERN REGION**	21	4.4	2	3.6	429	5.7	441	5.8

* Fewer than five survey respondents
** Total line reflects all data submitted

WESTERN REGION
Officer & Executive Level
1991 Projected Increases

American Compensation Association
1990-1991 Salary Budget Survey

	GENERAL INCREASE		COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	—	—	22	5.2	22	5.2
Airlines							*	
Apparel Manufacturing							*	
Automotive & Farm Equipment							*	
Building Materials							*	
Chemicals							*	
Communications	—	—	—	—	9	6.4	9	6.4
Computer Services & Software	1	11.5	—	—	19	6.2	20	6.5
Construction/Engineering	—	—	—	—	5	5.7	5	5.7
Consulting	1	5.0	—	—	19	5.9	21	6.0
Cosmetics							*	
Diversified Products	—	—	—	—	5	7.5	5	7.5
Education/Academia							*	
Electrical & Electronic	1	5.0	—	—	41	5.9	43	5.9
Finance/Banking	1	6.0	—	—	42	5.4	41	5.5
Food & Beverage	—	—	—	—	8	5.9	8	5.9
Forest & Paper Products							*	
Gas Transmission Lines							*	
Government/Public Sector	2	3.1	—	—	5	4.0	5	5.2
Hospital & Health Care	1	10.0	—	—	20	6.0	21	6.2
Hotel/Motel							*	
Instrument Manufacturing	—	—	—	—	6	6.3	6	6.3
Insurance	—	—	—	—	12	6.5	12	6.5
Manufacturing	—	—	—	—	33	5.8	33	5.8
Mining	1	5.0	—	—	9	6.1	10	6.0
Non-profit Organization	—	—	—	—	5	5.6	5	5.6
Ofc./Computer/Bus. Equip.	1	9.0	—	—	7	5.8	8	6.2
Petroleum	—	—	—	—	5	5.3	5	5.3
Petroleum Services							*	
Pharmaceuticals	—	—	—	—	6	6.6	6	6.6
Printing & Publishing	1	5.0	—	—	5	5.6	6	5.5
Research & Development	1	5.5	—	—	9	5.6	10	5.6
Restaurant							*	
Retail	1	4.5	—	—	12	6.0	13	5.9
Rubber							*	
Steel, Alum., Copper, Ni.							*	
Textiles							*	
Tobacco							*	
Transportation							*	
Utilities	1	3.5	—	—	11	5.2	12	5.0
Other	—	—	—	—	25	5.7	25	5.7
TOTAL WESTERN REGION**	14	5.7	—	—	371	5.8	383	5.8

* Fewer than five survey respondents
** Total line reflects all data submitted

WESTERN REGION
1990 Actual Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	30	3.9	32	4.3	19	4.6
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	5	4.6	5	4.6	2	6.9
Building Materials	*		*		*	
Chemicals	*		*		*	
Communications	11	3.7	11	4.6	7	4.3
Computer Services & Software	22	4.6	23	4.5	15	4.6
Construction/Engineering	6	3.7	6	3.8	2	—
Consulting	10	4.4	11	4.6	7	5.1
Cosmetics	*		*		*	
Diversified Products	7	3.5	6	4.8	3	6.4
Education/Academia	5	4.1	5	3.7	4	3.6
Electrical & Electronic	57	3.6	53	3.8	33	3.7
Finance/Banking	50	3.1	49	3.5	41	3.2
Food & Beverage	11	4.1	10	4.8	6	4.0
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	10	3.5	11	3.7	12	3.8
Hospital & Health Care	29	3.7	29	4.3	16	4.4
Hotel/Motel	*		*		*	
Instrument Manufacturing	8	2.5	8	2.7	4	1.8
Insurance	15	3.7	15	3.9	12	4.9
Manufacturing	40	3.5	38	3.6	30	3.6
Mining	10	3.0	10	2.9	8	2.9
Non-profit Organization	5	5.2	6	4.4	4	4.2
Ofc./Computer/Bus. Equip.	13	3.3	12	4.4	7	1.9
Petroleum	7	3.3	7	4.4	7	3.6
Petroleum Services	*		*		*	
Pharmaceuticals	6	3.8	6	4.0	5	4.0
Printing & Publishing	6	3.8	7	3.5	5	4.6
Research & Development	15	4.3	15	4.3	10	4.8
Restaurant	*		*		*	
Retail	12	4.6	13	4.3	10	3.9
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	16	3.5	16	4.1	12	4.1
Other	22	4.0	22	4.2	20	4.4
TOTAL WESTERN REGION**	447	3.7	447	4.0	316	4.0

* Fewer than five survey respondents
** Total line reflects all data submitted

WESTERN REGION
1991 Projected Salary Structure Adjustments

American Compensation Association
1990-1991 Salary Budget Survey

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	26	3.5	27	3.5	18	3.5
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	5	3.3	5	3.5	2	4.0
Building Materials	*		*		*	
Chemicals	*		*		*	
Communications	10	3.5	11	3.4	7	4.6
Computer Services & Software	17	3.9	18	4.1	12	4.5
Construction/Engineering	6	3.8	6	3.8	2	2.5
Consulting	10	4.7	10	4.8	6	5.1
Cosmetics	*		*		*	
Diversified Products	6	5.0	6	3.5	3	2.8
Education/Academia	*		*		*	
Electrical & Electronic	47	3.8	47	3.8	28	4.0
Finance/Banking	43	3.4	41	3.5	33	4.0
Food & Beverage	9	4.0	8	4.3	4	4.3
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	5	3.2	6	3.4	7	4.0
Hospital & Health Care	21	3.9	23	4.1	14	4.7
Hotel/Motel	*		*		*	
Instrument Manufacturing	7	4.0	7	4.0	4	4.6
Insurance	10	3.6	10	3.6	10	3.7
Manufacturing	36	3.9	35	4.0	26	3.6
Mining	7	3.6	7	3.7	8	4.0
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	12	5.0	10	5.1	5	4.4
Petroleum	4	4.3	5	5.0	4	3.8
Petroleum Services	*		*		*	
Pharmaceuticals	6	4.0	6	3.9	4	4.8
Printing & Publishing	6	5.2	7	5.0	4	4.7
Research & Development	14	3.3	15	3.8	10	4.3
Restaurant	*		*		*	
Retail	12	4.0	12	4.3	10	4.1
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	11	3.7	12	4.0	8	4.0
Other	23	4.0	23	4.1	21	3.9
TOTAL WESTERN REGION**	381	3.8	387	3.9	275	4.0

* Fewer than five survey respondents
** Total line reflects all data submitted

TOTAL PROMOTIONAL INCREASES FOR 1990
As a Percent of Total Base Salaries

	National		Eastern		Central		Southern		Western	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	54	1.7	10	1.6	6	1.7	11	3.0	27	1.2
Airlines	4	7.8	2	4.0	1	20.0	1	3.0	—	—
Apparel Manufacturing	7	4.9	—	—	1	.9	4	6.9	2	2.8
Automotive & Farm Equipment	21	4.3	3	7.1	12	3.8	—	—	6	4.0
Building Materials	10	1.1	3	1.8	2	.5	5	1.0	—	—
Chemicals	48	2.8	19	2.5	18	2.7	10	3.0	1	12.0
Communications	29	5.2	9	6.3	7	5.2	5	2.7	8	5.6
Computer Services & Software	52	2.9	19	2.0	5	5.2	13	4.2	15	2.0
Construction/Engineering	19	1.8	6	1.6	3	.9	7	2.1	3	2.3
Consulting	29	5.9	18	5.6	4	4.9	2	15.0	5	3.9
Cosmetics	3	.7	2	.8	—	—	—	—	1	.5
Diversified Products	32	2.9	16	2.4	9	4.2	2	.9	5	2.7
Education/Academia	14	6.5	7	7.5	4	4.8	2	5.4	1	8.0
Electrical & Electronic	111	2.1	31	2.4	24	2.5	11	2.5	45	1.4
Finance/Banking	191	3.2	77	3.0	39	3.8	38	3.1	37	2.8
Food & Beverage	41	4.4	15	4.7	15	3.7	5	4.4	6	5.4
Forest & Paper Products	13	2.9	4	.7	1	.2	5	6.2	3	1.1
Gas Transmission Lines	11	.7	1	.2	2	.8	7	.8	1	.6
Government/Public Sector	19	4.5	5	3.3	5	4.7	6	5.3	3	4.8
Hospital & Health Care	83	5.3	20	5.9	28	3.9	19	6.8	16	5.3
Hotel/Motel	6	1.8	2	3.5	—	—	1	2.0	3	.5
Instrument Manufacturing	17	2.2	6	3.3	3	.3	2	1.0	6	2.4
Insurance	121	4.1	50	2.8	48	5.3	14	4.3	9	4.8
Manufacturing	149	3.6	38	3.1	65	3.6	16	4.5	30	3.8
Mining	12	3.4	2	3.5	2	4.3	—	—	8	3.1
Non-profit Organization	26	4.3	13	3.5	7	6.3	1	11.3	5	2.3
Ofc./Computer/Bus. Equip.	29	2.5	6	2.6	6	2.9	5	2.2	12	2.4
Petroleum	31	2.3	2	1.2	4	1.6	20	1.3	5	7.0
Petroleum Services	3	3.3	1	1.0	—	—	2	4.4	—	—
Pharmaceuticals	29	2.1	14	2.1	6	2.5	5	2.6	4	1.1
Printing & Publishing	32	4.5	8	5.2	15	5.2	3	2.4	6	2.9
Research & Development	33	2.4	9	3.1	6	2.6	5	3.9	13	1.2
Restaurant	9	2.9	4	.6	3	4.0	—	—	2	5.8
Retail	49	5.8	15	6.5	15	5.1	9	4.7	10	6.6
Rubber	4	1.2	1	1.0	2	1.6	1	.4	—	—
Steel, Alum., Copper, Ni.	19	4.2	7	6.5	11	3.2	1	—	—	—
Textiles	7	8.1	1	1.0	—	—	6	9.3	—	—
Tobacco	4	1.3	3	1.3	—	—	1	1.0	—	—
Transportation	20	4.5	6	4.9	10	5.1	2	3.8	2	1.0
Utilities	60	3.1	16	3.5	12	3.3	20	3.5	12	1.9
Other	79	4.7	29	4.0	19	7.4	13	2.5	18	4.5
TOTAL U.S. FIRMS**	1530	3.6	500	3.4	420	4.0	280	3.7	330	3.0
TOTAL CANADIAN FIRMS	63	4.3	—	—	—	—	—	—	—	—

* Fewer than five survey respondents
** Total line reflects all data submitted

TOTAL PROMOTIONAL INCREASES FOR 1990
As a Percent of Total Employee Population

	National		Eastern		Central		Southern		Western	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	47	10.3	8	7.6	4	8.6	9	9.8	26	11.6
Airlines	5	9.8	2	16.5	1	14.0	1	2.2	1	—
Apparel Manufacturing	5	4.0	—	—	—	—	3	5.0	2	2.5
Automotive & Farm Equipment	23	9.3	4	5.3	13	7.5	—	—	6	15.7
Building Materials	10	8.0	3	7.7	2	11.5	5	6.8	—	—
Chemicals	45	8.8	18	6.7	16	10.7	10	9.1	1	15.0
Communications	28	9.7	8	13.1	6	6.8	5	9.3	9	8.9
Computer Services & Software	48	11.4	16	8.7	6	10.2	13	14.2	13	12.3
Construction/Engineering	21	14.9	6	16.2	3	12.0	8	9.3	4	26.4
Consulting	30	10.8	17	15.3	4	3.7	4	5.0	5	6.1
Cosmetics	4	4.5	3	4.3	—	—	—	—	1	5.0
Diversified Products	29	8.6	15	9.7	8	8.9	2	4.0	4	6.3
Education/Academia	11	12.2	5	5.0	3	32.3	2	4.0	1	4.0
Electrical & Electronic	103	10.0	26	10.0	23	8.9	12	12.0	42	10.1
Finance/Banking	176	14.2	69	14.4	35	15.0	36	12.9	36	14.6
Food & Beverage	42	9.4	15	6.8	16	13.2	6	7.0	5	7.9
Forest & Paper Products	13	7.3	4	9.0	1	.3	5	10.5	3	2.2
Gas Transmission Lines	11	7.9	1	9.6	2	6.0	7	8.0	1	9.9
Government/Public Sector	18	8.0	4	9.3	6	5.3	5	8.0	3	11.7
Hospital & Health Care	75	9.9	22	7.3	26	12.2	17	8.4	10	12.5
Hotel/Motel	5	14.2	2	20.0	—	—	1	25.0	2	3.0
Instrument Manufacturing	16	7.5	6	7.2	3	6.3	2	9.0	5	8.0
Insurance	112	12.8	43	12.7	47	13.6	13	11.1	9	11.2
Manufacturing	155	7.8	40	7.1	70	8.0	13	9.6	32	7.4
Mining	13	6.1	2	12.0	3	2.3	—	—	8	6.0
Non-profit Organization	28	9.1	13	9.7	8	11.9	2	4.5	5	5.0
Ofc./Computer/Bus. Equip.	26	14.9	5	14.2	7	10.4	4	12.9	10	19.1
Petroleum	30	8.7	2	12.3	4	10.4	19	8.4	5	7.4
Petroleum Services	3	5.3	1	10.0	—	—	2	3.0	—	—
Pharmaceuticals	22	12.3	12	13.0	4	15.3	3	6.7	3	11.2
Printing & Publishing	32	10.8	9	14.6	14	8.3	3	10.3	6	10.8
Research & Development	26	13.3	6	8.7	5	7.0	6	11.2	9	21.3
Restaurant	6	11.0	2	6.5	2	11.5	—	—	2	14.9
Retail	45	10.1	15	7.8	14	11.6	8	12.9	8	9.2
Rubber	3	6.3	—	—	2	7.0	1	5.0	—	—
Steel, Alum., Copper, Ni.	20	6.4	7	7.5	11	6.5	2	2.0	—	—
Textiles	6	9.0	1	18.7	—	—	5	7.0	—	—
Tobacco	4	11.5	3	10.9	—	—	1	13.0	—	—
Transportation	16	11.2	6	12.2	7	8.7	1	10.0	2	17.5
Utilities	58	9.0	17	5.3	13	7.5	17	13.7	11	9.4
Other	84	10.9	30	9.7	21	10.7	15	16.4	18	8.5
TOTAL U.S. FIRMS**	1454	11.3	468	11.3	410	11.2	268	11.3	308	11.7
TOTAL CANADIAN FIRMS	66	9.8	—	—	—	—	—	—	—	—

* Fewer than five survey respondents
** Total line reflects all data submitted

Alternative Rewards Practices

1a. **Lump-Sum Awards** based on individual performance due to position in range (e.g., over the maximum)

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (233 cos; 9.6% of total)			1991 Projected (214 cos; 8.8% of total)			1990 Actual (248 cos; 10.2% of total)			1991 Projected (231 cos; 9.5% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 0.5	38	70	108	40	58	98	41	68	111	41	61	104
0.6 - 1.0	20	22	42	20	21	41	15	29	44	14	27	42
1.1 - 3.0	18	17	36	16	16	33	25	15	41	22	18	41
3.1 - 5.0	14	20	34	14	19	33	11	22	34	12	16	29
5.1 OR OVER	6	7	13	5	4	9	8	10	18	7	8	15
Highest % reported	6.3%	10.0%	10.0%	6.0%	10.0%	10.0%	20.0%	15.0%	20.0%	25.0%	15.0%	25.0%
Mean	1.7%	1.6%	1.6%	1.6%	1.6%	1.6%	2.0%	1.7%	1.8%	2.0%	1.7%	1.8%
Median	1.0%	0.5%	1.0%	1.0%	0.6%	1.0%	1.0%	0.7%	1.0%	1.0%	1.0%	1.0%
Mode	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	1.0%	1.0%

1b. **Lump-Sum Awards** based on individual performance in lieu of or in addition to the regular merit program (i.e., regardless of position in range)

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (161 cos; 6.6% of total)			1991 Projected (137 cos; 5.6% of total)			1990 Actual (220 cos; 9.1% of total)			1991 Projected (184 cos; 7.6% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 0.5	22	25	47	18	21	39	19	33	54	14	25	41
0.6 - 1.0	14	19	34	10	17	28	14	31	47	8	23	33
1.1 - 3.0	22	18	41	17	15	33	16	24	41	17	22	40
3.1 - 5.0	10	4	14	10	4	14	6	13	20	9	14	23
5.1 OR OVER	19	6	25	17	6	23	27	30	58	22	24	47
Highest % reported	15.5%	14.0%	15.5%	16.0%	14.0%	16.0%	25.8%	20.0%	25.8%	20.0%	20.0%	20.0%
Mean	3.2%	1.9%	2.6%	3.3%	2.0%	2.7%	4.5%	3.9%	4.1%	4.6%	4.0%	4.2%
Median	2.0%	1.0%	1.0%	2.0%	1.0%	1.3%	2.0%	1.6%	2.0%	2.1%	2.0%	2.0%
Mode	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	1.0%	1.0%

2. **Special One-Time Cash Recognition Awards** for outstanding contribution of individuals or teams (not for length of service)

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (382 cos; 15.7% of total)			1991 Projected (361 cos; 14.9% of total)			1990 Actual (474 cos; 19.5% of total)			1991 Projected (442 cos; 18.2% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 0.5	120	77	202	106	70	182	105	127	240	92	118	217
0.6 - 1.0	52	42	94	56	36	92	46	65	114	48	57	108
1.1 - 3.0	19	14	33	20	18	38	16	27	43	20	28	48
3.1 - 5.0	11	17	28	9	12	21	15	20	35	12	19	31
5.1 OR OVER	11	14	25	12	15	28	12	27	42	11	22	38
Highest % reported	15.0%	20.0%	20.0%	15.0%	15.0%	15.0%	30.0%	30.0%	30.0%	30.0%	25.0%	30.0%
Mean	1.3%	2.0%	1.6%	1.4%	2.0%	1.6%	1.7%	2.1%	1.9%	1.7%	2.1%	2.0%
Median	0.5%	1.0%	0.5%	0.5%	1.0%	0.5%	0.5%	0.7%	0.5%	0.5%	0.7%	0.6%
Mode	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

*Total includes "All," "Some," and any responses not differentiating between "All" and "Some."

3. **Additional Key Contributors/Equity Increases** (e.g., special funds that are targeted for special use by either human resource or business units)

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (116 cos; 4.8% of total)			1991 Projected (104 cos; 4.3% of total)			1990 Actual (147 cos; 6.1% of total)			1991 Projected (138 cos; 5.7% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 0.5	21	49	72	18	41	61	24	55	83	21	48	75
0.6 - 1.0	6	12	20	6	11	20	3	19	25	4	16	25
1.1 - 3.0	3	12	15	3	11	14	3	15	19	5	15	21
3.1 - 5.0	—	3	3	1	3	4	1	6	7	—	5	5
5.1 OR OVER	1	4	6	1	3	5	1	11	13	2	9	12
Highest % reported	15.0%	10.0%	15.0%	6.0%	10.0%	15.0%	15.0%	20.0%	20.0%	10.0%	20.0%	20.0%
Mean	1.1%	1.3%	1.3%	1.0%	1.2%	1.3%	1.1%	2.3%	2.0%	1.2%	2.2%	1.9%
Median	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Mode	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%

4. **Group/Team Awards** based on performance of plant, division, store department, work unit or team (e.g., productivity gainsharing or customer service awards)

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (157 cos; 6.5% of total)			1991 Projected (164 cos; 6.8% of total)			1990 Actual (168 cos; 6.9% of total)			1991 Projected (176 cos; 7.3% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 0.5	2	29	31	3	29	32	1	27	30	2	27	33
0.6 - 1.0	7	16	23	4	15	19	4	18	26	2	16	20
1.1 - 3.0	20	22	43	27	20	48	15	26	42	17	24	43
3.1 - 5.0	11	18	29	13	18	32	8	19	28	11	22	34
5.1 OR OVER	18	13	31	19	14	33	21	18	42	25	18	46
Highest % reported	20.0%	36.7%	36.7%	20.0%	36.7%	36.7%	30.0%	20.0%	30.0%	30.0%	25.0%	30.0%
Mean	4.6%	3.4%	3.8%	4.6%	3.4%	3.9%	6.1%	3.5%	4.3%	6.1%	3.9%	4.5%
Median	3.0%	2.0%	2.3%	3.0%	2.0%	3.0%	4.2%	2.0%	3.0%	5.0%	2.0%	3.0%
Mode	3.0%	5.0%	1.0%	3.0%	5.0%	3.0%	3.0%	1.0%	1.0%	3.0%	5.0%	3.0%

5a. **Broad-based Awards** based on financial success of the organization, granted to all employees in the form of cash profit sharing (ongoing program)

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (229 cos; 9.4% of total)			1991 Projected (219 cos; 9.0% of total)			1990 Actual (255 cos; 10.5% of total)			1991 Projected (245 cos; 10.1% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 2.0	41	5	46	44	6	51	37	12	53	38	13	55
2.1 - 4.0	70	5	76	59	6	66	56	13	70	52	14	66
4.1 - 6.0	38	5	44	38	4	43	41	12	53	29	10	40
6.1 - 10.0	36	—	36	32	3	35	33	5	38	39	9	50
10.1 OR OVER	19	7	27	20	3	24	30	8	41	28	4	34
Highest % reported	25.0%	15.0%	25.0%	25.0%	15.0%	25.0%	31.0%	15.0%	31.0%	30.0%	15.0%	30.0%
Mean	5.2%	6.4%	5.4%	5.4%	5.1%	5.4%	6.1%	5.3%	6.0%	6.4%	4.8%	6.1%
Median	4.0%	5.0%	4.0%	4.0%	3.3%	4.0%	4.8%	4.0%	4.6%	4.8%	4.0%	4.1%
Mode	3.0%	5.0%	5.0%	5.0%	5.0%	5.0%	4.0%	5.0%	5.0%	4.0%	5.0%	4.0%

*Total includes "All," "Some," and any responses not differentiating between "All" and "Some."

5b. Broad-based Awards based on financial success of the organization, granted to all employees in the form of a one-time-only award

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (29 cos; 1.2% of total)			1991 Projected (18 cos; 0.7% of total)			1990 Actual (48 cos; 2.0% of total)			1991 Projected (36 cos; 1.5% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 2.0	1	—	1	1	—	1	1	4	5	1	3	4
2.1 - 4.0	1	3	4	—	2	2	1	2	4	—	2	3
4.1 - 6.0	12	1	13	7	1	8	8	6	14	6	6	12
6.1 - 10.0	4	2	6	3	1	4	4	3	7	3	2	5
10.1 OR OVER	5	—	5	3	—	3	7	11	18	4	8	12
Highest % reported	20.0%	5.0%	20.0%	20.0%	5.0%	20.0%	15.0%	25.0%	25.0%	20.0%	15.0%	20.0%
Mean	4.7%	2.5%	4.2%	4.7%	2.3%	4.1%	5.5%	6.2%	5.8%	5.9%	5.5%	5.5%
Median	3.0%	1.0%	3.0%	3.0%	1.0%	2.9	3.0%	4.0%	3.8%	3.0%	2.0%	3.0%
Mode	3.0%	1.0%	3.0%	5.0%	1.0%	5.0%	5.0%	2.0%	2.0%	5.0%	2.0%	2.0%

6. Other types of alternative rewards practices reported

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:											
	Non-exempt Salaried Employees						Exempt Salaried Employees					
	1990 Actual (44 cos; 1.8% of total)			1991 Projected (41 cos; 1.7% of total)			1990 Actual (64 cos; 2.6% of total)			1991 Projected (59 cos; 2.4% of total)		
	All	Some	Total*	All	Some	Total*	All	Some	Total*	All	Some	Total*
0 - 0.5	9	3	13	8	2	11	6	4	12	5	5	33
0.6 - 1.0	5	3	8	6	2	8	3	2	7	4	2	20
1.1 - 3.0	9	2	11	7	3	10	7	10	17	5	8	43
3.1 - 5.0	5	—	5	7	—	7	5	2	7	7	2	34
5.1 OR OVER	5	1	7	4	—	5	14	6	21	13	5	46
Highest % reported	24.0%	8.3%	24.0%	25.0%	2.5%	25.0%	24.0%	30.0%	30.0%	25.0%	30.0%	30.0%
Mean	3.2%	1.8%	2.9%	3.3%	1.3%	2.9%	5.8%	4.8%	5.1%	6.0%	4.8%	5.5%
Median	2.1%	1.0%	1.4%	2.0%	1.0%	2.0%	3.8%	2.0%	2.5%	4.0%	2.0%	2.5%
Mode	1.0%	1.0%	1.0%	1.0%	2.0%	1.0%	2.5%	2.0%	1.0%	5.0%	2.0%	2.0%

7. Total Combined Spending on All Alternative Rewards Practices (as a percent of base payroll)

Anticipated spending (as a percent of base payroll)	Number of companies reporting eligible employees in the following categories:			
	Non-exempt Salaried Employees		Exempt Salaried Employees	
	1990 Actual (478 cos; 19.7% of total)	1991 Projected (465 cos; 19.1% of total)	1990 Actual (541 cos; 22.3% of total)	1991 Projected (522 cos; 21.5% of total)
0 - 0.5	114	109	113	106
0.6 - 1.0	79	75	82	74
1.1 - 2.0	57	58	66	64
2.1 - 3.0	48	46	49	41
3.1 - 4.0	39	32	38	37
4.1 - 6.0	45	54	51	57
6.1 - 10.0	59	53	74	76
10.1 - 15.0	24	27	37	37
15.1 OR OVER	13	11	31	30
Highest % reported	25.0%	25.0%	36.5%	35.0%
Mean	3.7%	3.8%	4.7%	4.9%
Median	2.0%	2.0%	2.5%	2.6%
Mode	1.0%	1.0%	1.0%	1.0%

*Total includes "All," "Some," and any responses not differentiating between "All" and "Some."

COMPANY LISTING

NOTE: A numerical code preceding the name of an organization indicates authorization to use the organization's data in confidential, supplemental group reports. (See page 67 for more information.)

United States Firms

Aerospace

	Aerospace Avionics Inc.
	Aerospace Corp.
426	Allied Signal Fluid System Div
	Allied Signal Inc.
2082	Applied Solar Energy Corp.
	Atlantic Research Corp.-AR
504	Atlantic Research Corp.-VA
	BP Chemicals Inc.
1249	Ball Aerospace Systems
903	Beech Aircraft Corp.
	Boeing Helicopters
1842	British Aerospace Inc.-DC
999	British Aerospace Inc.-VA
950	CAE Link Corp.
2140	CAE Link Corp/Flight Sim Div.-CA
1400	CAE Link Corp/Flight Sim Div.-TX
1352	Delco Systems Operations
1736	Emerson Electric E&S Div.
1738	Explosive Tech. Inc.
	Ford Aerospace Corp.
630	General Dynamics Convair Div.
	General Electric Aircraft Eng.
643	General Electric Co.-OH
	General Electric Co.-PA
906	Goodrich Aerospace, B.F.
2362	Grumman Corp.
651	Gulfstream Aerospace Corp.
287	Hercules Aerospace Co.
	Hercules Inc.
	Honeywell Inc.
699	Hughes - TXCSD
	Hughes Aircraft C&DP Division
2409	Hughes Aircraft Co.
1483	Hughes Danbury Optical System
1693	Hughes Simulation Systems Inc.
	ITT Gilfillan
1534	LTV Aircraft Products Group
931	Lear Astronics Corp.
281	Learjet Corp.
623	Link Training Services Div.
	Littonaero Products
	Lockheed Austin Division
2255	Lockheed Corp.
888	Lockheed Missiles & Space Corp.
	Lockheed Space Operation
	Logicon Inc.
1835	Loral Defense Systems
	Loral Infrared & Imaging Sys.
	Magnavox Advanced Products
	Martin Marietta Astronautics
465	Martin Marietta Corp.
565	Martin Marietta Elec. & Miss.
	Martin Marietta OSO
	McDonnell Aircraft Co.
	McDonnell Douglas Corp.
561	McDonnell Douglas Elec. Sys Co.
	McDonnell Douglas Helicopter
	McDonnell Douglas Missiles
1575	NATCO
318	NWL Control Systems
1647	Northrop B2 Division
	Pratt & Whitney
	Rocket Research Co.
831	Simmonds Precision Inc.
590	Sundstrand Corp.
1821	Sundstrand Power Systems
1248	TRW Inc.
333	Teledyne Systems Co.
	Textron Aerostructures
924	Thiokol Corp.-TX
	Thiokol Corp.-UT
927	USBI/UTC
2241	UTC-Chemical Systems Division
	Westinghouse Electric Corp.
379	Williams Intl.

Airlines

977	Airborne Express Inc.
	America Trans Air
650	DHL Airways
2365	Federal Express Corp.
2492	Northwest Airlines Inc.
	Qantas Airways Ltd.
	Transworld Airlines Inc.
361	USAir Inc.

Apparel Manufacturing

2441	Allegra Inc.
	Angelica Corp.
1539	Champion Products Inc.
	Esprit de Corp
1779	Genesco Inc.
2423	Hartmarx Corp.
	International Mill Serv. Inc.
1822	Kayser-Roth Hosiery Inc.
	Levi Strauss & Co.
	Nutmeg Mills
611	Pendleton Woolen Mills
983	Wrangler

Automotive & Farm Equipment

1011	Allied Automotive
1417	American Honda Motor Co. Inc.
	B.W.D. Automotive Corp.
1282	Bendix Heavy Vehicle System
1919	Bosch Corp., Robert
384	Briggs-Weaver
454	Budd Co.
	Coltec Inc.
1013	Dayton Parts Inc.
	Dixie C. Sweeney, CCP
911	Ford Motor Co.
1993	Hyundai Motor America
	Isuzu Motors America
2451	Mercedes-Benz of North America
1437	Midas International Corp.
	Navistar Intl. Trans. Corp.
799	New United Motor Mfg. Inc.
1742	Nissan Motor Corp. U.S.A.
	Robert Bosch Corp.
874	Saab-Scania of America Inc.
962	Subaru-Isuzu Automotive Inc.
1247	TRW Inc.
1384	Toyota Motor Sales USA Inc.
1259	United Tech Automotive
	Universal Cooperatives Inc.
	Varlen Corp.
	Volkswagen of America Inc.
	Volvo North America Corp.

Building Materials

670	Certain Teed Corp.
1440	GAF Corp.
1493	Gold Bond Building Products
446	Grace & Co., W.R.
	Holnam Inc.
633	Lafarge Corp.
706	Lone Star Industries Inc.
	Masonite Corp.
199	VA Concrete Co.
	Vistawall-Div. of Butler Mfg.
1593	Walter Corp., Jim
933	Wayne Dalton Corp.

Chemicals

	ARCO Chemical Co.
1219	Air Products & Chemical Inc.
1685	Akzo Chemicals Inc.
505	Allied Signal Inc.
	American Cyanamid Co.
	Americhem Inc.
889	Ashland Chemical Inc.
910	Atochem North America Inc.
460	Aujinomoto U.S.A. Inc.
947	BASF Corp.
	Betz Laboratories Inc.
	Buffalo Color Corp.
1390	CF Industries
376	ChemRex Inc.
2339	Ciba-Geigy Corp.-NC
1080	Ciba-Geigy Corp.-NY
2094	Dow Chemical U.S.A.
	Dow Corning Corp.
	DuPont de Nemours & Co. Inc.
1271	Engelhard Corp.
994	Ethyl Corp.
1984	Exxon Chemical Co.
	FMC Corp.
1752	Farmland Industries Inc.
	Fisher Scientific
1441	GAF Corp.
	Genencor International
1298	General Chemical Corp.
200	Givaudan Corp.
1039	Goodrich, B.F.
	Grace & Co., W.R.-IL
	Grace & Co., W.R.-IN
515	Grace & Co., W.R.-MA
1531	Henkel Corp.
568	Hercules Inc.
265	Himont USA Inc. -
1670	Hoechst Celanese Corp.
2053	ICI Americas Inc.
1432	Kerr McGee Corp.
	Liquid Carbonic Corp.
1123	Lubrizol Corp.
	Lyondell Petrochemical Co.
545	Mallinckrodt Specialty Chem.
1468	Martin Marietta Energy System
	Mobay Corp.
	Monsanto Agricultural Co.
	Monsanto Co.
289	NL Industries Inc./Kronos
570	Nalco Chemical Co.
	Occidental Chemical Corp.
	Petrolite Corp.
1012	Quantum Chemical Corp.-NY
1839	Quantum Chemical Corp.-OH
385	Reinecke, Fred C.
1633	Rhone Poulenc Ag. Co.
1800	Rohm and Haas Co.
1898	Rust Oleum Corp.
2154	Sandoz Crop Protection Corp.
782	Soltex Polymer Corp.
1565	Vista Chemical Co.
	Westinghouse Elec. Corp. CNFD
1663	Witco Corp.

Communications

1314	AT&E Corp.
	AT&E Laboratories Inc.
	AT&T
2003	Allnet Communication Services
1747	American T.V. & Communication
2112	BellSouth Corp.
892	Belo Corp., A. H.
	Burnett, Leo Co. Inc.
2443	C-Tec Corp.
2027	Carolina Telephone & Telegraph
1986	Centel Corp.
1197	Cincinnati Bell Telephone
725	Communications Trans. Inc.
464	Contel ASC
382	Contel Cellular
	Contel Corp.
	Contel Federal Systems
2377	Continental Cablevision
	Cox Cable Inc.
2016	Ericsson Network Systems
558	Foote Cone & Belding
2369	GTE Government Systems
	GTE Services Corp.
665	Gannett Co. Inc.
2059	Illinois Bell Telephone Co.
838	Intelsat
1222	Knight-Ridder Inc.
	Lincoln Telephone Co.-MD
	Litel Telecommunications
1605	MCI Communications Corp.
	Managing Partners
	Motorola C&E Sales
1130	NEC America Inc.
1523	NYNEX Mobile Comm. Co.
335	Network Management Inc.
	New England Telephone Co.
	New York Telephone
2448	Octel Communications
1764	Pac Tel Corp.
966	Pacific Bell Corp.
	Paramount Communications Inc.
1578	Rockwell International
	Southwestern Bell Corp.

	Times Mirror Cable Television
	U.S. Sprint
	U.S. West Communications-WA
	U.S. West Inc.
	United Inter-Mountain Tele Co.
1284	United Telephone Co. Ohio
	Warner Cable Comm. Inc.
1127	Williams Telecomm. Group

Computer Services & Software

2384	ADP Automotive Services Group
	Antrim
225	Ashton-Tate
	Automatic Data Processing Inc
400	Bankers Systems Inc.
	Brandon System Corp
885	CACI Inc. Federal
937	Cadence Design Systems Inc
2142	Candle Corp.
478	Carter Hawley Hale Info Svcs
395	Chips & Technologies Inc.
306	Citicorp TTI
2292	Computer Language Res. Inc
943	Computer Sciences Corp.-CA
	Computer Sciences Corp.-NJ
	Computer Sciences/Raytheon
	Convex Computer Corp
	Digital Equipment
1524	Dynamics Research Corp.
1857	Electric Resource Analyst
	Exabyte Corp
683	G.T.E. Data Services
2226	GTE Information Services
	GTECH Corp.
644	Human Resources Generalist
1745	IMSL Inc.
332	INET Company of America
	Infonet
2351	Informations Dimensions Inc
440	Intellicorp
	Intelogic Trace Inc.
249	Interactive Data Corp.
2322	Intergraph Corp.
	Interleaf Inc.
	Intermec Corp.
	Litton Computer Services
	Logistic Systems Architects
	Lotus Development Corp.
	MAI Basic Four
	Maxtor Corp.
	Mediagenic
826	Metcalf & Eddy Cos. Inc
305	Microsoft Corp.
606	Motorola Inc. Computer Systems
873	Must Software International
271	Nabanco
1250	National Computer System
259	Novell Inc.
1157	Pansophic Systems Inc.
	Pars Service Partnership
	Policy Management Sys. Corp.
2338	Prime/Computervision
2370	Prodigy Services Co.
1687	Quantum Computer Services
495	SAS Institute Inc.
	Santa Cruz Operation Inc.
	Skyline Yachts Limited
2126	Sterling Software/Answer Sys.
	Strategic Solutions
	Sun Microsystems Inc.
1644	Symbolics inc.
203	Synercom Technology Inc.
488	Systematics Inc.
	Systems & Computer Technology
496	TRW Customer Service Division
	TRW Inc.
1023	Triad Systems Corp.
866	Unisys Corp.
1621	Western Union Corp.

Construction/Engineering

	American Contracting Services
	Austin Industries Inc.
2221	Bath Iron Works Corp.
1429	Beaman Corp.
	Beazer East Inc.
	Bechtel Power Corp.
1805	Black & Veatch
531	C.B.I. Industries Inc.
	CF Braun Inc.
450	CH2M Hill Inc.
2298	CRS Sirrine Inc.
1092	Chester Environmental Group
389	Destec Energy
636	Environmental Elements Corp.
823	Fluor Daniel Inc.
	General Homes Corp.
1775	Gilbert Commonwealth Inc.
	HCB Contractors
1405	Hubbard Construction Co.
	I.C.F. Kaiser Engineers Inc.
2162	Kellogg, M.W.
	Kraemer & Sons Inc., Edward
507	Metcalf & Eddy Inc.
749	Parsons Brinkerhoff
	Post Buckley Schuh & Jernigan
1622	Pyropower Corp.
1904	Royland Group Inc.
2453	Vulcan Materials Co.
	Wright Schuchart Inc.

Consulting

211	AS Consulting
	Advanced Technology Inc.
	American Consulting Group
1460	Aspen System Corp.
	Awsumb, Mr. Kenneth P
	Borgman Associates
	Carey Assoc. Inc.
1504	Carlson Associates
1799	Cervantes & Graber Assoc. Inc
1385	Chenet Consulting Group
	Comp Consulting Resources
	Compensation Consultants Inc
1001	Compensation Resources Inc.
213	Conlon & Associates
	Coopers & Lybrand-NY
	Croner Co.
	Crowe Chizek & Co.
	Culpepper & Associates Inc.
	DBH Associates
174	DBS Consultants
	Davidson & Associates
607	Davis Management Consultants
	Deloitte & Touche
	Dobbs & Associates
	ECS a Wyatt Data Services Co.
	Early & Co., M. H.
343	Eastern Management Services
	Edwards Associates Inc., Paul
1454	Employers Assoc.-N.J.
	Fitzgibbons & Associates
256	Foushee Group Inc., The
	Gaines & Associates, George R.
2488	Harrish, Dennis J.
1832	Hay Management Consultants
	Hickey & Associates, J.W.
1732	Howard Johnson & Co.
	Human Resource Center
	Human Resource Consulting Grp.
	Human Resources Consulting-CT
	Human Resources Consulting-GA
844	Jackson Fuehrer & Assoc. Inc.
1845	James & Scott Associates Inc.
1236	Jeanneret & Assoc. Inc.
	Kellerman & Associates
433	Kenny Consulting Group
430	Kuhn & Assoc. Inc., John B.
	Lampert Levy & Associates Inc.
2174	Lee & Burgess Associates
701	Leighton and Associates
269	Lengel Vocational Serv. Inc.
517	Livingstone Associates
	MRA The Management Association
	MacLean Associates Inc.
237	Madsen Sapp Mena & Rodriguez
	Magnusen, Mr. Henry F.
1305	Management Performance Intl.
	Maritz Inc.
601	Marlin Group Inc., The
	Mauk, Lanbar & Bailey
	McDermott Associates, D.G.
	McDonald Associates
2420	McGladrey & Pullen
	Mercer Inc., William M.-OR
	Mercer Inc., William M.-TX
	Meyer & Associates Inc., Lee
1170	Munro Assoc.
	Myers & Assoc., Morgan
284	Nash and Co. Inc.
2186	Nystuen and Associates
512	Ogle & Waters Inc.
997	Olney Associates Inc.
1618	Omni Group Inc.
	Organization Res. Cnslr.-NY
258	Pacey & Johnson
	Panassow Associates
	Pay by Design
814	Personnel Administration Svcs.
	Plante & Moran
	QuinLan Associates
1125	RGL Consultants
780	RKM Enterprises
	Reggio & Associates Inc.
238	Rhodes Shanley & Associates
922	Robert L. Sauer Associates
	Schuster-Zingheim & Assoc. Inc
	Schwartz Kelm et al
345	Scontrino and Associates
2360	Segal Co., Martin E.
2098	Sibson & Co. Inc.
618	Slaven Nevins & Associates
1548	Spitz Ander Associates
1562	Stanley Consultants Inc.
	Starkey Beall & Co. Inc.
455	Strategic Compensation Assoc.
254	THC Associates
299	Taylor Co., The
	Thomas Warren & Assoc. Inc.
	Villareal & Associates Inc.
1218	WMS & Co. Inc.
1607	Wajda Associates, G.F.
2033	Walcoff & Associates, Inc.
1455	Walsh & Co., E. A.
822	Webber Compensation Sys. Inc.
	Western Management Group
	Williams Thacher & Rand
	Wyatt Co., The

Cosmetics

2398	Avon Products Inc.
1043	Cosmair Inc.
	Estee Lauder Cos.
190	Mary Kay Cosmetics Inc.
1810	Redken Laboratories

Diversified Products

	American Express Co.
2372	American Trading & Prod. Corp.
2450	Asea Brown Boveri Inc.
2491	BOC Group, The
	Ball Corp.
485	Barnes Group Inc.
1487	Berwind Corp.
1422	Borg-Warner Corp.
	Carroll Co. Inc., R.J.
	Coastal Corp.
1544	Colt Industries Inc.
1603	Corning Inc.
	Curtin Matheson Sci. Inc.
	Dresser Industries Inc.
348	Ferro Corp.
1439	GAF Corp.
	GenCorp Automotive
198	GenEx Ltd.
989	General Dynamics
	General Electric Co.
	Grace & Co., W.R.
1694	Grace & Co., W.R.-NY
678	Greyhound Corp.
	Hexcel Corp.
	Huber Corp., J.M.
852	Johnson Controls Inc.
1388	Koppers Industries Inc.
1716	LTV Corp.
	Loews Corp.
612	Olin Corp.
	Pentair Inc.
1451	Pinnacle West Capital Corp.
1450	Princess House Inc.
	Raychem Corp.
1175	Richardson-Vicks Inc.
775	Sears Roebuck & Co.
162	Sequa Corp.
1797	Shaklee Corp.
2306	Sherwin-Williams Co.
777	Tenneco Gas Co.
	Textron

1582	United Technologies Corp.
2009	Westinghouse Electric Corp.
	Whitman Corp.

Education/Academia

1866	American University
210	Boston Univ. Medical Campus
1008	Boston University
1653	Carnegie-Mellon University
1513	Central Michigan University
	Cornell University Med. School
	De Vry Technical Institute
2332	Duke University
1006	Fairleigh Dickinson University
	Fordham University
1520	Grand Canyon University
1052	Harvard University
	ITT Education Services
170	Illinois Inst. of Technology
1383	Indiana University
1188	Johns Hopkins University, The
	Kent State University
286	Lehigh University
2232	Loyola College
2375	Marylhurst College
468	Memphis State University
2381	Michigan State University
215	National Humanities Center
715	New York Public Library, The
726	Northeastern University
2235	Northwestern University
958	Ohio State University, The
1711	Penn State University
1658	Pinallas County School Board
	Purdue University
1586	Research Foundation of SUNY
273	Rhode Island School of Design
751	Rochester Institute of Tech.
2411	Temple University
	Tucson Unified School Dist.
2048	Tufts University/Human Res.
	Univ. of Texas System Admin.
2121	University of Calif.-S.D.
	University of California
557	University of Chicago
1307	University of Cincinnati
635	University of Hartford
1231	University of Illinois
	University of Maryland
2263	University of Rochester
1583	University of South Carolina
	University of Texas-HSC
1610	University of Utah
503	Williamsburg-James City Co.

Electrical & Electronic

	A.D.T. Security Systems
998	A.R. Division Telenex
	ABB Simcon
2287	ADC Telecommunications Inc.
	AIL Systems Inc.
	ALPS Electric U.S.A. Inc.
	AMP Inc.
2348	AT&T Paradyne Corp.
	Acuson Corp.
	Advanced Micro Devices
	Advanced Power Technology
	Advanced Transformer Co.
511	Aerojet Electrosystems Co.
	Allen-Bradley Co.
375	Analog Devices Inc.
	Argosystems
1849	Augat Inc.
475	Avantek Inc.
377	Barber-Colman Co.
1796	Black Box Corp.
	Boeing Aerospace & Electronics
1420	Bourns Inc.
596	C-Cor Electronics Inc.
	CADRE Technologies
	CSR Div. of Cleveland Mach.
1278	Cherry Electrical Products
	Citicorp/TTI
2151	Computer Products Inc.
1091	Contraves U.S.A.-S.S.I.
1424	Control Data Corp.
1559	Cubic Corp.
300	Data I/O Corp.
246	Data Switch Corp.
936	Datacon Inc.
1201	Datatape Inc.
1415	Dictaphone Corp.
	Diebold Inc.
	Digital Equipment Corp.
1589	Digital Sound Corp.
1760	Dynascan Corp.
	E Systems Inc. Greenville Div.
	EG&G Special Projects
	ESL Inc. Subs. of TRW Inc.
2316	Eldec Corp.
	Emerson Electric Co.
	Federal Signal Corp.
	Flygt Corp.
1233	Ford Microelectronics Inc.
	Formation Inc.
	Fujitsu Microelectronics Inc.-CA
	Fujitsu Microelectronics Inc.-OR
315	Fujitsu Systems of America Inc.
383	GCA A Unit of General Signal
1667	GE Intersil
	GE Medical Systems
339	General Dynamics Pomona Div.
1254	General Signal Corp.
338	Gettys Corp. An AEG Co.
663	Group Technologies Corp.
2376	Harris Corp. ESS
	Harris Corp. GSSD
1169	Hitachi America Ltd.
2019	Hitachi Semiconductor America
1502	Honeywell Commercial Flt. Sys.
458	Honeywell Inc.
	Honeywell Inc. Def. Avionics
1317	Honeywell Inc. IASD
1741	Honeywell Inc.-CBG
2001	Honeywell Inc.-MD
216	Honeywell Inc.-MN
2093	Hughes Aircraft Co.-AZ
476	Hughes Aircraft Co.-CA
	Hutchinson Technology Inc.
	IIT Avionics Division
519	IT Defense Communications Div.
175	ITT Cannon Electric
	Industries Inc., A.E.L.
616	Intel Corp.-CA
2092	Intel Corp.-NM
	Intermec Corp.
2144	Interpoint Corp.
945	Interstate Electronics Corp.
	Intl. Microelectronic Products
1180	Kloster Cruise Ltd.
2108	Komag Inc.
1535	LPL Technologies Inc.
	LSI Logic Corp. Inc.
192	LV Missiles & Elect. Group
	Leeds & Northrup Co.
628	Librascope Corp.
518	Litton Data Systems
	Litton Guidance & Cont. Sys.
	Litton Industries
435	Loral Defense Systems Akron
	Loral Electronic Systems
567	Lutron Electronics Co.
1316	M/A-Com Active Assemblies Div.
	M/A-Com Inc.
	Magnavox Electronic Sys. Co.
	Medtronic Micro-Rel
1407	Micom System Inc.
	Micron Technology Inc.
	Mitsubishi Cons. Electronics
1729	Motorola Inc.
	Motorola Inc. AIEG
	Motorola Inc., GEG
1313	Motorola Semiconductor
442	NEC Electronics Inc.
	National Semiconductor Corp.
219	North American Philips Corp.
	Panduit Corp.
524	Philips Consumer Electronics
788	Philips Display Components Co.
1059	Philips Lighting Co.
1122	Pioneer Electronics
	Premier Industrial Corp.
428	Qualcomm Inc.
655	Rockwell International C&CSC
	Rockwell International-CA
594	Rockwell International-IA
373	Satellite Trans. Systems Inc.
355	Sharp Electronics Corp.
	Siemens Comm. Systems Inc.-FL
	Siemens Communication Sys.-AZ
	Siemens Corp.
	Siemens Gammasonics Inc.
1497	Siemens Medical System Inc.
	Simplex Time Recorder Co.
491	Sippican Ocean Systems Inc.
575	Sony Corp. of America
	Sperry Marine Inc.
1205	Square D Co.
	Telebit Corp.
	Teledyne Electronics
218	Telematic International Inc.
1721	Teradyne Inc.
1563	Texas Instruments Inc.
2201	Toshiba America Elec. Compnts.
	Triquint Semiconductor Inc.
	Tvesco Inc.
397	VLFI Technology Inc.
1790	Watkins-Johnson Co.
	Watkins-Johnson Co.-CA
427	Watlow Electric Mfg. Co.
887	Westinghouse Electric Corp.-FL
	Westinghouse Electric Corp.-PA
457	Whirlpool Corp.

Finance/Banking

1355	1st Nationwide Bank
252	ABQ Bank FSB
	Advanta Corp.
778	Affiliated Bankshares of Colo.
	American Express Bank Ltd.
2436	American Express Co.-AZ
870	American Express Co.-FL
420	American Express TRS Co. Inc.
483	American National Bank-CT
1587	American National Bank-FL
240	American National Bank-MN
1542	American Savings & Loan Assoc.
	American Savings Bank-CA
1776	American Savings Bank-NY
1292	Amex Co.
227	Amsouth Bank NA
479	Anchor Savings Bank
191	Assoc. Corp. of North America
755	Atlantic Financial
2101	Banc Ohio National Bank
1320	Banc One Wisconsin Corp.
1893	BancBoston Mortgage Corp.
	Bank Atlantic
1786	Bank One Cleveland N.A.
1481	Bank One Dayton N.A.
	Bank One Indianapolis N.A.
1373	Bank One Texas
613	Bank South Corp.
1908	Bank of America
1499	Bank of Boston
1803	Bank of Boston Connecticut
2245	Bank of Hawaii
1554	Bank of New England
	Bank of Newport
1793	Bank of Tokyo
768	Bankers Trust Co.
	Barclays Business Credit
	Barnett Bank of So. Florida
1815	Barnett Banks Inc.
576	Beneficial Management Corp.
415	Boston Co.
	CIT Group
	CSC Credit Services Inc.
1664	Canadian Imp. Bank of Commerce
1112	Capital Group Inc., The
	Carroll County Bank & Tr. Co.
	Carteret Savings Bank FA
1139	Cenlar Federal Savings
2371	Centerbank
1634	Central Carolina Bank & Trust
	Centrust Bank
2211	Champion Federal Svgs. & Loan
	Charles Schwab Co. Inc.
14	Chase Lincoln First Bank NA
	Chemical Bank
2485	Chemical Bank New Jersey
	Chemical Mortgage Co.
	Chevy Chase Savings Bank FSB
340	Chrysler Capital Corp.
1491	Chrysler First Inc.
1511	Citibank
2284	Citicorp
560	Citicorp Diners Club
	Citicorp Savings
	Citizens & Southern Corp.

	Citizens Bank
	Citizens Federal Svgs. & Loan
2120	Citizens Fidelity Bank & Trust
538	City National Bank
1225	City Savings Bank F.S.B.
380	Citytrust
2230	CoBank
1141	Colorado Natl. Bankshares Inc.
	Columbia Savings and Loan
1774	Comerica Inc.
	Congress Financial Corp.
1700	Connecticut Bank & Trust Co.
2489	Continental Bank-IL
	Continental Bank-PA
995	Crestar Financial Corp.
	Daiwa Bank Ltd.
1421	Dauphin Deposit Bank
2472	Dean Witter Reynolds Inc.
2256	Decatur Federal Savings & Loan
2047	Deposit Guaranty Corp.
929	Dollar Dry Dock Savings Bank
	Dominion Bankshares Corp.
	Dreyfus Corp.
261	Eastland Savings Bank
274	Edwards & Sons Inc., A.G.
1914	F&M Bank & Trust Co.
159	Far West S&L Association
	Farmers First Bank
805	Federal Home Loan Bank
1075	Federal Home Loan Bank-Atlanta
659	Federal Home Loan Bank-Dallas
1825	Federal Home Loan Bank-N.Y.
1105	Federal Home Loan Bank-S.F.
346	Federal Home Loan Bank-Seattle
2281	Federal Reserve Bank Richmond
1791	Federal Reserve Bank of Chgo
2340	Federal Reserve Bank-Boston
2155	Federal Reserve Bank-Dallas
	Federal Reserve Bank-K.C.
1828	Federal Reserve Bank-Mpls
	Federal Reserve Bank-New York
	Federal Reserve Bank-S.F.
	Federal Reserve Bank-St. Louis
766	Fidelity Investments
367	Fifth Third Bank
	Financial Inc., M.N.C.
	First Alabama Banchares Inc.
	First American Bankshares Inc.
2277	First Atlantic Savings
2427	First Bank System
528	First Commerce Corp.
244	First Constitution Bank
2328	First FA, The
	First Fidelity Bank
532	First Florida Bank
2183	First Gibraltar Bank
2138	First Interstate Bank-Denver
1227	First Interstate Bank-Iowa
	First Interstate Bank-Nevada
2268	First Interstate Bank-Oregon
362	First Kentucky National Corp.
648	First National Bank
871	First National Bank of Penn.
537	First National Bank-Albq.
2346	First National Bank-Chicago
1072	First National Bank-Gainesvlle
2102	First National Bank-Maryland
2117	First Security National Bank
1808	First Security Service Co.
703	First Tenness, N.C.
1212	First Union Plaza/Per-2
1817	First Wachovia Corp.
2163	First Wisconsin National Bank
	Flagler Federal Savings
	Florida Federal Savings
1306	Frankford Trust Co.
1710	G.E. Capital Corp.
	GATX Corp.
1720	GMAC Mortgage Corp.
583	Georgia Federal Bank
323	Gibraltar Savings
	Glendale Federal Bank
214	Great American First Svgs. Bk.
	Great Lakes Bancorp
434	Grossmont Bank
416	Harris Trust Bank
527	Hibernia National Bank
370	Home Federal Savings & Loan
1308	Household International
2286	Howard Savings Bank
710	Huntington Bancshares Inc.
791	ITT Diversified Fin. Corp.
1462	Imperial Federal Svgs. Assoc.
1324	Indiana National Bank
314	Israel Discount Bank of N.Y.
1552	Key Bank of Oregon
550	Key Bank of Utah
2361	Keycorp
1113	Leland O'Brien Rubinstein Asc.
1229	Lexington State Bank
1338	Lloyd Bank PLC
967	Long Island Savings Bank
2181	Loyola Federal Savings & Loan
1442	Manufacturers Hanover Tr. Co.
813	Manufacturers National Bank
247	Marine Midland Bank
	Marquette Bank-Minneapolis
1913	Marshall & Ilsley Corp.
1645	Massachusetts Co.
1792	McDonnell Douglas Finance Co.
	Mellon Bank Corp.
2310	Mercantile Bank N.A.
1302	Meridian Bancorp Inc.
735	Meritor Savings Bank
	Merrill Lynch & Co. Inc.
	Merrill Lynch Capital Markets
1114	Michigan National Corp.
	Mid-America Federal
599	Mid-State Bank
1410	Midlantic National Bank
	Midwest Stock Exchange Inc.
	Mitsubishi Acceptance Corp.
	Moody's Investors Service
224	Morgan Bank Deleware, J.P.
206	Mutual of New York
981	NBD Grand Rapids
2430	National Bank of Detroit
	National Bank of Detroit-Flint
	National City Bank-Cleveland
	National State Bank
1484	National Westminister Bank US
2223	Navy Federal Credit Union
	New York Clearing House Assn.
	New York Stock Exchange
1624	Norwest Corp.
	Norwest Financial
1290	Ohio Citizens Bank
231	PNC Financial Corp.
2219	Pacific First Federal Savings
189	Pacific Stock Exchange
328	Pentagon Federal Credit Union
484	Peoples Bank
1210	Pioneer Federal Savings Bank
827	Pioneer Group Inc.
	Pitney Bowes Credit Corp.
1085	Pittsburgh National Bank
403	Puget Sound Bank
1609	Sacramento Savings
2238	Sandy Spring National Bank-MD
1709	Sanwa Business Credit Corp.
1730	Sears Consumer Financial Co.
	Security Pacific Bank-AZ
1561	Security Pacific Corp.
	Security Pacific Fin. Inc.
2040	Shawmut National Corp.
985	Shearson Lehman Hutton Inc.
2218	Signet Banking Corp.
841	Society Corp.
688	Society for Savings
2327	South Carolina National Bank
1275	Southeast Bank N.A.
2054	Southwest National Bank-PA
1917	Sovran Financial Corp.
689	Springfield Inst. for Savings
	St. Paul Federal Bank
645	Star Banc Corp.
	State Street Bank & Trust Co.
341	Sun Banks Inc.
732	Sunwest Bank-Albuquerque N.A.
1894	TCF Bank Savings
756	Talman Home Fed. Svgs. & Loan
542	Team Bank
	Toyota Motor Credit Corp.
	Transamerica Commercial Fin.
2006	Transamerica Corp.
548	Transamerica Finance Grp. Inc.
407	Travelers Express Co. Inc.
	Trust Co. Bank-Atlanta
863	U.J.B. Financial Corp.
	USAA Bancorp
	UST Corp.
1467	Union Bank
593	Union Bank-Switzerland
2373	Union Planters National Bank
	Union Trust Co.
	United Bank & Trust Co. of Md.
2272	United Banks of Colorado
437	United Savings Bank-CA
330	United Savings Bank-VA
525	United States National Bank
1789	Valley National Bank
2056	Waddell & Reed Inc.
	Wertheim Schroeder & Co. Inc.
	West One Bancorp
353	Wheat First Securities
	Wilmington Savings Fund Soc.
234	Wilmington Trust Co.
	Womens Federal Savings Bank
1038	Xerox Credit Corp.

Food & Beverage

	Amstar Sugar Corp.
1367	Anheuser Busch Co. Inc.
2213	Arrowhead Drinking Water Co.
	Beatrice/Hunt-Wesson Inc.
1840	Best Foods/Div. of CPC Intl.
608	Blue Diamond Growers
508	Borden Inc.
	Bradshaw Inc. South
804	Brown-Forman Corp.
1392	CPC Intl. Inc.
	Cadbury Schweppes Inc.
2239	Campbell Soup Co.
255	Campbell Taggart Inc.
	Carando
562	Cargill Inc.
	Carnation Co.
1263	Central Soya Co. Inc.
1620	Chiquita Brands Inc.
960	Coca-Cola Co., The
	Comstock Michigan Fruit
2177	Conagra Frozen Foods
	Coors Brewing Co.
686	DeKalb Genetics Corp.
	Dial Corp.
217	Dole Dried Fruit & Nut Co.
372	Entenmann's Inc.
1751	Farmland Industries Inc.
436	Frito-Lay Inc.
409	General Mills Inc.
182	Griffith Labs U.S.A.
516	Hershey Chocolate Co.
1538	Hershey Foods Corp.
268	Hershey International
890	Heublein Inc.
1675	Hills Bros. Coffee Inc.
1198	Hood Inc., H.P.
	Hormel & Co., George A.
	IBP Inc.
288	Jerome Foods Inc.
1048	John Labatt Foods
	Kellogg Co.
1427	Kentucky Fried Chicken
266	Keystone Foods Corp.
2166	Kraft General Foods
	Lipton Co. Inc., Thomas J.
399	Miller Brewing Co.-GA
	Miller Brewing Co.-WI
347	Minor Corp., L.J.
1690	Nabisco Brands Inc.
441	Nature's Sunshine Products
	Nestle Foods Corp.
	Ocean Spray Cranberries Inc.
913	Oscar Mayer Foods Corp.
	Park Corp., The
	Penn Dairies Inc.
747	Pepsi-Cola Co.
	PepsiCola General Bottlers
2422	Perkins Restaurants Oper. Co.
1436	Pet Inc.
321	Pillsbury Inc.
	Pioneer Hi-Bred International
543	Purina Mills Inc.
	Race Street Fish and Poultry
544	Ralston Purina Co.
	Riviana Foods Inc.
615	Sara Lee Corp.
325	Schreiber Foods Inc.
1054	Seagram International
2471	Service America Corp.
	Starbucks Coffee Co.
	Super Valu Stores Inc.

	U.T.Z. Quality Foods Inc.
2357	Van den Bergh Foods
	Wilson Foods Corp.
	Wrigley Jr. Co., William

Forest & Paper Products

	Boise Cascade Corp.
405	Caraustar Industries
204	Chesapeake Corp.
976	Consolidated Papers Inc.
1669	Gaylord Container Corp.
	Georgia Pacific Corp.
	Gulf States Paper Corp.
1409	International Paper Co.-PA
530	International Paper Co.-TN
	James River Corp.
816	James River Corp.-TTD
1310	Mead Corp.
	Morton Ceaser
444	Simpson Paper Co.
792	Simpson Timber Co.
	Union Camp Corp.
2074	Zellerbach Paper Co.

Gas Transmission Lines

2269	CNG Transmission Corp.
	Colorado Interstate Gas Co.
783	Columbia Gulf Transmission Co.
2168	Mississippi River Trans. Corp.
	N.W. Pipeline Corp.
	Natural Gas Pipeline Co.
1237	Panhandle Eastern Corp.
1537	Tenneco Gas Co.
723	Transco Energy Co.
1551	Transok Inc.
2220	United Gas Pipe Line Co.
	Williams Cos.
1461	Williams Energy Co.

Government/Public Sector

740	Anoka County
490	Bonneville Power Admin.
243	Chesterfield County
1547	City of Arlington
	City of Austin
	City of Baytown
	City of Charlotte
351	City of Chesapeake
319	City of Fairfax
1312	City of Fort Lauderdale
418	City of Fort Worth
2291	City of Mesa
290	City of Milwaukee
	City of Overland Park
	City of Phoenix
1708	City of Pocatello
212	City of Sarasota
2445	City of Seguin
	City of Shreveport
760	City of Springfield
	City of St. Louis
1573	Clackamas County
301	Clark County Personnel Dept.
1635	County of Henrico
2122	County of Los Angeles
2085	County of Los Angeles D.A.
1135	DFW Intl. Airport Board
2043	Dept. of Personnel & Training
	DuPage County
	Fairfax County Personnel
1073	Federal Reserve Board
439	Illinois Dept. Cen. Mgmt. Svcs.
759	Illinois Dept. Transportation
257	Jackson County Personnel Dept.
	M/A-Com Government Systems
1395	Metropolitan Transit Authority
1343	Michigan Dept. of Trans.
	Missouri Dept. of Revenue
500	Missouri-OA/Div. of Personnel
681	Montgomery County Government
1688	North Dakota Dept. Hum. Svcs.
1567	North Dakota Personnel Div.
233	Office of State Personnel-NC
	Orange County Govt.
582	Pikes Peak Library District
1213	Salt Lake County
	San Bernardino County
1046	St. Louis County
589	State Auditors Office of Texas
	State Government-South Dakota
2285	State of Deleware Pers. Dept.
718	State of Oregon
195	Summit County Government
280	Travis County
226	U.S. General Accounting Office
2041	U.S. Office of Personnel Mgmt.
2247	University of Texas Med. Br.

Hospital & Health Care

	Abbey/Foster Medical
164	Akron City Hospital
1630	Allegheny General Hospital
664	Aurora Health Care
948	Baptist Hospital of Miami
342	Baptist Medical Centers
1041	Baptist Memorial Hospital
358	Barnes Hospital
2480	Bausch & Lomb
	Baxter Healthcare Corp.
1570	Baystate Health Systems
2111	Beaumont Hospital, William
1007	Becton Dickinson Division
2402	Camden-Clark Memorial Hospital
1040	Carondelet Health Care Corp.
1503	Carrier Foundation
	Cedars-Sinai Medical Center
463	Charleston Area Medical Center
493	Charlton Memorial Hospital
2311	Children's Hospital
2251	Children's Memorial Hospital
	Christian Health Services
387	Cleveland Clinic Fdn., The
	Columbia Regional Hospital
	Columbia-Greene Medical Ctr.
	Damon Corp.
1262	Deaconess Hospital Inc.
2333	Duke University
	Elmhurst Memorial Hospital
1378	Emory University
2300	Epic Healthcare Group
	Evangelical Health Systems
627	FHP Inc.-CA
1868	FHP Inc.-UT
459	Fairview Hospitals
2279	Florida Hospital
1053	Francis Scott Key Medical Ctr.
1174	Geisinger Medical Center
2410	Grant Medical Center
2146	Greater Baltimore Medical Ctr.
	Group Health Association
	Gulf Coast Regl. Blood Center
	Gwinnett Hospital System
796	Harris County Hospital Dist.
1204	Harvard Community Health Plan
	Health Dimensions Inc.
	Health One
267	Health Sciences Center
	Health Services Corp.
2323	Healthsouth Rehab. Corp.
1269	Healthtrust Inc.
2246	Hermann Hospital
	Hitchcock Clinic
	Hoag Memorial Hospital
	Holy Cross Health System
1216	Homedco Inc.
344	Hospice Care Inc.
1619	Hospital of Saint Rafael
	House of Good Samaritan
	Hybritech Inc.
833	INOVA Health Systems
	Institute of Living
	Intermountain Health Care Inc.
808	Johnson & Johnson Medical Inc.
1766	Kaiser Fdn. Health Plan-CA
1369	Kaiser Fdn. Health Plan-OH
2081	Kaiser Permanente-DC
572	Kaiser Permanente-NC
	Kaiser Permanente-OR
1598	Kaiser Permanente-TX
	Kelsey Seybold PA
1834	Lancaster General Hospital
489	Legacy Health System
1069	Lexington Medical Center
2075	Long Beach Memorial Med. Ctr.
448	Loyola University-Chicago
2115	Lutheran Health Systems
	Lutheran Medical Center
1311	Marianjoy Rehabilitation Ctr.
401	Marshfield Clinic
	Med. Ctr. Rehab. Hosp. & Clin.
865	Melrose-Wakefield Hospital
394	Memorial Hospital
522	Memorial Medical Center
1062	Memorial Sloan-Kettering
498	Menninger Foundation, The
784	Mercy Healthcare Sacramento
502	Mercy Hospital
829	Methodist Hospital System, The
	Moffitt Cancer Center, H. Lee
277	Monmouth Medical Center
	Morristown Memorial Hospital
2282	Mount Sinai Medical Center
2356	National Jewish Center
	Nebraska Methodist Hospital
	Norman Regional Hospital
349	North Broward Hospital Dist.
734	Northwest Community Hospital
691	Northwestern Memorial Hospital
404	Oklahoma Healthcare Corp.
	Overlook Hospital
2010	PHP
1916	Pacific Presbyterian Med. Ctr.
	Pacificare Health Systems
2343	Pennsylvania Hospital
1762	Penrose Health System
	Phelps County Reg. Med. Ctr.
1660	Physicians Plus Medical Group
	Preferred Health Care Ltd.
774	Providence Hospital
595	Robert Wood Johnson Hospital
2179	Roche Biomedical Laboratories
	Rochester General Hospital
461	S/W Neuropsychiatric Institute
	Samaritan Health Services
	Santa Barbara Med. Fdn. Clinic
2435	Scottsdale Memorial Hospital
352	Sentara Health System
858	Sharp Health Care
	SmithKline Bio-Science Labs
449	South Chicago Community Hosp.
	Southwest Community Hlth. Svc.
	Spohn Hospital
	St. Anne's Hospital
2153	St. Francis Regional Med. Ctr.
1514	St. John Health Corp.
	St. John's Healthcare Corp.
	St. John's Mercy Medical Center
	St. Joseph Hospital-WV
	St. Joseph Medical Center
919	St. Joseph Riverside Hospital
447	St. Joseph's Hospital-WA
1886	St. Louis University Med. Ctr.
941	St. Luke's Episcopal Hospital
1283	St. Luke's Hospital-OH
209	St. Luke's Hospital/Meritcare
1115	St. Luke's-Roosevelt Hospital
523	St. Mary's Medical Center
	St. Vincent Hospital-NY
	St. Vincent Hospital-WI
1557	Stanford University Hospital
2478	Strong Memorial Hospital
1240	Sutter Health
571	Swedish Medical Center
1823	Swope Parkway Health Center
1124	Syncor Intl. Corp.
304	Texas Children's Hospital
	Tokos Medical Corp.
324	Tucson Medical Center
949	United Health Services
1057	United Hospital
392	United Hospital Center
2305	University Hosp. of Cleveland
	University Hospital
365	University Medical Svc. Assoc.
556	University of Chicago Hospital
884	University of Cincinnati Hosp.
	University of Mass. Med. Ctr.
1782	University of Michigan
	University of Mo. Hosp. & Cl.
	University of Neb. Med. Ctr.
1224	Upper Valley Medical Center
855	Visiting Nurse Association
	Voluntary Hospitals of America
1151	Washington Co. Hospital Assn.
317	Washington Regional Med. Ctr.
1637	Washoe Medical Center
1639	Waterbury Hospital
1707	Wausau Hospital Center
881	Western Psychiatric

	Williams Beaumont Hosp. Corp.
	Winter Park Memorial Hospital

Hotel/Motel

2487	Aircoa
794	Disneyland Hotel/Queen Mary
1998	Harrah's Hotel/Casino-NV
1999	Harrah's Lake Tahoe
264	Harrah's Marina Hot. & Cas.-NJ
1874	Hyatt Hotels Corp.
1346	ITT Sheraton Corp.
1051	Marriott Corp.
	Sands Hot. Cas. & Cntry. Clb.
1718	Stouffer Hotel Co.
693	Wyndham Hotels & Resorts

Instrument Manufacturing

283	Allergan Humphrey
	Applied Biosystems Inc.
1804	Applied Color Systems Inc.
1686	Beltone Electronics Corp.
	Ciba Corning Diagnostics Corp.
	Contraves USA Inc.
	Coulter Electronics Inc.
2110	Datascope Corp.
1657	Dionex Corp.
	Fischer & Porter Co.
1221	General Scanning Inc.
1234	Hewlett Packard Co.
2426	Honeywell Inc.
733	IMED Corp.
	Instrumentation Laboratory
1625	Ivac Corp.
	Johnson Yokogawa Corp.
521	Kollsman
	Lexel Laser Inc.
1543	Perkin-Elmer Corp.
692	Physio Control Corp.
359	Vitek Systems Inc.

Insurance

	AAA Michigan
1692	AFLAC
	AMA Insurance Agency Inc.
168	AON Corp.
1592	Aegon U.S.A.
1901	Aetna Life & Casualty Co.
2304	Aid Association for Lutherans
	Alexander & Alexander Inc.-MD
	Alexander & Alexander Inc.-MI
242	Allendale Insurance
2207	Allstate Insurance Co.
1162	American Family Ins. Group
828	American General Corp.
2236	American Intl. Group
2161	American Security Ins. Grp.
1844	American States Insurance Co.
	Amerisure Cos.
	Ameritas Life Insurance Corp.
492	Amica Mutual Insurance Co.
	Arkwright Mutual Insurance Co.
1830	Associated Group, The
1632	Atlantic Mutual Cos.
	Attorneys' Title Ins. Fund
917	Automobile Club-S. Calif.
1382	BMA
	Berkshire Life Insurance Co.
1574	Blue Cross Blue Shield-MI
1003	Blue Cross of California
1243	Blue Cross of Wash. & Alaska
2386	Blue Cross of Western Penn.
2118	Blue Cross/Blue Shield
	Blue Cross/Blue Shield & GH
	Blue Cross/Blue Shield-CNY
1443	Blue Cross/Blue Shield-DE
	Blue Cross/Blue Shield-FL
2318	Blue Cross/Blue Shield-GA
1301	Blue Cross/Blue Shield-MD
1411	Blue Cross/Blue Shield-OH
	Blue Cross/Blue Shield-RI
902	Blue Cross/Blue Shield-VA
908	Blue Cross/Blue Shield-WI
1532	CNA Insurance Cos.
2288	Cal-Surance Cos.
308	Calfarm Insurance Co.
1585	California Casualty Mgmt. Co.
1576	Canada Life Assurance Co.
1067	Capital Holding Corp.
	Center for Claims Resolution
2114	Chubb Corp.
1831	Cigna Corp.
	Colonial Life & Acc. Ins. Co.
	Colonial Penn Group Inc.
514	Commercial Union Insurance Co.
	Commonwealth Auto Reinsurers
	Community Mutual Ins. Co.
1681	Conn. Mutual Life Ins. Co.
1768	Conseco Inc.
1104	Continental Insurance
	Cotton States Insurance
1658	County Cos. Inc.
1328	Crown Life Insurance Co.
1444	Crum & Forster Commercial Ins.
1172	Crum & Forster Corp.
	Cuna Mutual Insurance Group
694	Delta Dental Plan of Calif.
	Empire Insurance Co.
1674	Environmental Risk Group
	Equitable Financial Co.
1044	Equitable Life Assurance Soc.
603	Erie Insurance Group
1581	Farmers Insurance Group
1257	Fidelity Union Life Ins.
1430	Firemans Fund Ins.
	First Capital Life
2185	Foremost Corp. of America
	Forethought Group, The
639	Franklin Life Insurance Co.
1447	Fremont Compensation Ins. Co.
861	GRE of America Corp.
671	General Accident Insurance Co.
357	General American Life Ins. Co.
2182	General Reinsurance Corp.
	Government Employees Cos.
193	Great West Life Assurance Co.
	Greater American Ins. Co.
	Green Tree
	Grinnell Mutual Reinsurance
2366	Group Health Inc.
770	Hancock Life Insurance Co. John
221	Hancock P&C Ins. Co., John
	Hanover Insurance Co.
1882	Harleysville Insurance Co.
1394	Hartford Steam Boiler
1281	Holden Group
904	Home Insurance Co.
795	Homesteaders Life Co.
2132	IASD Health Services Corp.
293	IMT Insurance Co.
1183	Independence Blue Cross
1322	Indianapolis Life Insurance
1083	Industrial Risk Insurers
	Integon Insurance
809	Kansas Farm Bureau Services
	Kemper National Insurance Cos.
270	Liberty Life Insurance Co.
750	Liberty Mutual Insurance Group
1861	Lincoln National Corp.
2319	M.S.I. Insurance
2314	Maryland Casualty Co.
1143	Massachusetts Mutual Life Ins.
819	Matthew Thornton Health Plan
	Meridian Mutual Insurance Co.
1568	Metropolitan Life Insurance Co
1082	Michigan Farm Bureau
	Milwaukee Insurance
843	Minnesota Mutual Life Ins. Co.
1452	Mony Financial Services
	Motorists Insurance Co.
2389	Mutual Benefit Life Ins. Co.
625	Mutual of Omaha
964	NAC RE Corp.
292	National Council Comp. Ins.
2257	Nationwide Insurance Cos.
744	New York Life Insurance Co.
	Norfolk & Dedham Mut. Fr. Ins.
614	North Amer. Co.-Life & Health
	North American Benefit Assn.
2359	Northwestern Mutual Life
482	Orion Capital Corp. Cos.
1215	Pacific Mutual Life Ins.
2205	Pan American Life Ins. Co.
	Pennsylvania Blue Shield
687	Phoenix, The
2261	Physicians Mutual
307	Physicians Mutual Ins. Co.
	Preferred Risk Mutual
1599	Principal Financial Group
2342	Protective Life Corp.
739	Provident Life & Acc. Ins.
815	Provident Mutual
1482	Prudential Ins. Co.
2109	Redwood Health Services
2148	Reliance Insurance Co.
1750	Republic Financial Services
1223	Seaboard Surety Co.
1854	Sentry Insurance
	Shelby Insurance Co.
1525	Siebels Bruce Insurance Co.
187	St Paul Cos. Inc.
697	State Auto Insurance Cos.
1794	State Farm Ins. Co.
1521	State Mutual Cos.
2222	Sun Financial Group
707	Swissre Holding N.A. Inc.
	TIAA - CREF
334	Twentieth Century Insurance
1900	USAA
2331	USF&G Corp.
	Union Fidelity Life Ins.
	Union Life Central Ins. Co.
1725	United Health Care Co.
1659	United Presidential Life Ins.
1569	United Services Life Insurance
845	Universal Underwriters Group
1602	Utica Mutual Insurance Co.
837	Verex Corp.
2160	Washington Natl. Insurance Co.
381	Wausau Insurance Cos.
900	Zurich American Insurance Co.

Manufacturing

758	AGR International Inc.
675	AM Graphics
260	AT Cross
1480	Acme-Cleveland Corp.
2036	Acoustic Imaging
658	Acushnet Co. Tit. Golf Div.
2367	Advanced Technology Labs
	Allied Signal Inc.-MO
2334	Allied Signal Inc.-NJ
2026	Alloy Rods Corp.
	American National Can Co.-CT
1819	American National Can Co.-IL
1754	American Sterilizer Inc.
272	Amtrol Inc.
188	Argo-Tech Corp.
	Arnet Corp.
1545	Avery
	Avery Intl. Materials Group
452	BP Chemicals Inc./Comm. Comp.
453	Baker Knapp & Tubbs
1761	Ball InCon Glass Packaging Co.
	Bemis Co. Inc.
	Binney & Smith Inc.
2063	Boehringer Mannheim
957	Bosch Corp., Robert
	Bose Corp.
1133	Brown Inc., John
549	Brunswick Corp.
232	CBS Records Inc.
183	CTI Industries Corp.
	Cabot Corp.
	Carbo Ceramics Inc.
868	Carborundum Co., The
1813	Caterpillar Inc.
	Ceco Corp.
584	Chromcraft Furniture
1464	Ciba Vision Corp.
	Cincinnati Milacron Inc.
1795	Clark American
	Clark Equipment Co.
	Continental Can Co.
824	Cooper Industries Inc.
1863	Coors Brewing Co.
	Crosby Valve & Gage Co.
	DEPUY
	DME Co.
	Data Documents Inc.
	DataCard Corp.
	Dentsply International Inc.
	Detroit Diesel Corp.
499	Didde Web Press Corp.
1010	Donaldson Co. Inc.
	DowBrands
1049	Duchossois Industries Inc.
451	EG&G Rocky Flats Inc.
173	EG&G Rotron
1733	Ecolab Inc.

1084	Electro Biology Inc.
208	Elkem Metals Co.
1626	Elliot Turbomachinery Co. Inc.
1132	Empire Berol U.S.A.
653	Emulex Corp.
1147	FMC Corp.
	Fairchild Fastener Group
	Fasco Industries Inc.
851	Federal Hoffman Inc.
	First Brands Corp.
	Fisher Price
	Fla. Aero Corp. Grimes Div.
	Fluidmaster Inc.
	Ford Electronics & Refrig.
767	Foxboro Co. Inc.
	Garden Way Inc.
	Gaston County Dyeing Machine
1911	Gates Rubber Co.
	General Electric Co.
	General Machine Prod. Co. Inc.
	Genetic Systems Corp.
2104	Golden Aluminum Co.
1034	Goulds Pumps Inc.
1238	Graco Inc.
	HON Corp.
374	Handy & Harman
2008	Hasbro Inc.
1466	Heinz U.S.A.
2270	Helene Curtis Inc.
895	Hendrickson Suspension-IL
	Hendrickson Suspension-IN
2225	Hobart Brothers Co.
	Honeywell Inc.
877	Howmet Corp.
2378	Hubbell Inc.
	Huffy Corp.
	IOLAB Corp.
973	Inco Alloys Intl. Inc.
194	Information Handling Services
2383	Ingersoll Milling Machine Co.
	Innovative Controls Inc.
1360	JBL/Harman Mfg.
2164	Johnson Controls Inc.
2237	Joy Technologies Inc.
	KPI
1652	Knoll International Inc.
398	Komatsu Dresser Co.
	Kyocera America Inc.
	Kysor Industrial Corp.
	Labinel Inc.
2007	Lamson & Sessions Co.
166	Lego Systems Inc.
	Lenox Inc.
1274	Leupold & Stevens Inc.
1477	Libbey Owen Ford Co.
1016	Lord Corp.
	MTS Systems Corp.
	Manitowoc Co. Inc.
	Manville Corp.
724	Mason & Hanger Co.
	McDermott Inc.
1335	Measurex Corp.
1500	Medtronic Inc.
	Medusa Corp.
163	Melroe Co.
	Menasha Corp.
	Mentor Corp.
	Metal Container Corp.
2184	Miller, Herman
	Mine Safety Appliances Co.
1522	Moen Inc.
2017	Mohasco Corp.
2214	Monarch Marking
	Monsanto Research Corp.
776	Morton Intl. Inc.
1418	Moutain Medical Equip. Inc.
	Napp Systems USA Inc.
1159	Nash Engineering Co.
1160	Navistar Intl. Trans. Corp.
356	New England Business Svc. Inc.
297	Nike Inc.
	Nippett Co., The
1798	Nordson Corp.
406	Novamax Technologies Inc.
992	Noxell Corp.
1309	Nupac Corp.
	Nyman Manufacturing Co.
298	Nypro Inc.
1654	ORMCO Corp.
1801	Olin Corp.
	Omaha Steaks International
1177	Onan Corp.
176	Optical Coating Lab. Inc.
2217	Oregon Cutting Systems Div.
1285	Orthomet Inc.
497	Osteonics
	Otis Elevator Co.
764	Outboard Marine Corp.
	Owens-Corning Fiberglass Corp.
1339	PMI Food Equipment Group
1778	Palco Telecom Inc.
	Picker International
2004	Pipe, P. W.
236	Platt Saco Lowell
	Premark Intl. Inc.
	Press On Inc.
422	Price Brothers Co.
312	Puritan Bennett-CA
2068	Puritan-Bennett Corp.-KS
438	R&G Sloane Mfg. Co. Inc.
1517	RJF International Corp.
1983	Reebok Intl. Ltd.
	Reed Tool Co.
202	Refined Sugars Inc.
	Respiratory Care Inc.
	Rheem Manufacturing Co.
480	Robbins & Myers Inc.
316	Rockwell INEL, Rockwell Intl.
1512	Rockwell International
587	Rubbermaid Inc.
988	S.P.S. Technologies Inc.
1408	Satellite Industries Inc.
	Scranton Corp.
2431	Seagate Technology Inc.
1425	Sealed Power Corp.-OTC Div.
1885	Sentry Group
	Sequent Computer Systems Inc.
1816	Seton Co.
2418	Sheller Globe
429	Simplot Co., J.R.
	Smith & Nepnew Richards Inc.
	Soarex Corp.
1102	Solectron Corp.
	Spacelabs Inc.
486	Stanadyne Automotive Corp.
	Standard Register Co.
955	Stihl Inc.
2228	Storage Technology Corp.
	Sullair Corp.
1208	Sulzer Escher Wyss Inc.
2484	Sunnen Products Co.
835	Sybron Corp.
1888	Taylor-Dunn Mfg. Co.
201	Textron
772	Thomas & Betts Corp.
	Timberland Co.
408	Tonka Corp.
1771	Toro Co.
2428	Torrington Co.
	Toyota Motor Manufacturing
467	Trane Co.
591	Turtle Wax Inc.
337	Twin Disc Inc.
371	Unistrut
	Unisys Corp.
	VME Americas
	Valmont Industries
2452	Vicker Inc.
1887	Vickers Inc.
554	Viskase Corp.
642	Vistakon Inc.
1350	Wacker Siltronic
1103	Welch Allyn Inc.
926	Wemco
	West Co. Inc.
	Wickes Cos. Inc.
	Williamson Inc., T.D.
	Wisconsin Centrifugal
	Wyman-Gordon Co.
	Yale Materials Handling Corp.
	York International Corp.
2198	Zimmer

Mining

622	ARCO Coal Co.
1110	Barrick Goldstrike Mines Inc.
	Battle Mountain Gold Co.
	Cogema Inc.
251	Colowyo Coal Co.
250	Cyprus Minerals Co.
	Drummond Co. Inc.
	Hecla Mining Co.
	Inco Limited
1627	Island Creek Corp.
	Kennecott Corp.
1433	Kerr McGee Corp.
411	Magma Copper Co.
1136	Nerco Inc.
275	Peabody Holding Co. Inc.
1015	Pennsylvania Mines Corp.
413	Phelps Dodge Corp.
	Santa Fe Pacific Minerals Corp
	Westmoreland Coal Co.
245	Wolf Creek Collieries

Non-profit Organization

839	American Bankers Association
	American Bar Association
	American Cancer Society
1171	American Chemical Society
1332	American Dental Association
	American Heart Association
1991	American Hospital Association
1199	American Institute of CPA's
	American Medical Association
	American Petroleum Institute
2438	American Psychiatric Assn.
812	American Society of Employers
893	Ashrae Inc.
1131	Baptist Sunday School Board
	Best Western International
	Blue Cross/Blue Shield
	Boys Clubs of America
445	Brown County ARC
	Cal Poly Foundation
2084	Cuna & Affiliates
	EPRI
360	Employers Research Council
228	Father Flanagan's Boys' Home
	Ford Foundation, The
1031	Getty Trust, J. Paul
1655	Girl Scouts of the USA
2490	Graham Association, Ray
309	Hornet Foundation of CSUS
745	Insurance Services Office
856	Josiah Macy Jr. Foundation
417	Junior Achievement Inc.
	Limra International
196	M&M Association
654	Michigan Credit Union League
1496	Mortgage Bankers Assoc.
2042	Mount Vernon Association
	Mountain States Empl. Council
1019	Museum of Science
	NASD
1368	NECA
1788	National Futures Assoc.
1406	National School Board Assn.
853	National Telephone Coop Assn.
	National Wildlife Federation
1022	New York Foundling Hospital
186	Northwest Area Foundation
1457	Oncology Nursing Society
2324	Public Broadcasting Service
1187	Space Telescope Science Inst.
2396	United Student Aid Funds Inc.

Ofc./Computer/Bus. Equip.

	AGFA Corp.
786	Altos Computer Systems
	Apple Computer Inc.
1910	Applied Magnetics Corp.
167	Bell & Howell
	Bruning
1884	Bull HN Information Systems
2107	Businessland
1121	Cray Research Inc.
	Cummins Allison Corp.
	Data General
1682	Decision Data Inc.
2424	Dell Computer Corp.
559	Dick Co., A.B.
662	Digital Equipment Corp.
	Evans & Sutherland Computer
840	Friden Alcatel
2171	Fujitsu America Inc.
	Hayes Microcomputer Prod. Inc.
	Hewlett Packard Co.
	Hitachi Data Systems
	Hitachi Data Systems

1533	Lanier Worldwide Inc.
	NCR Corp.-CA
	NCR Corp.-OH
1268	Pitney Bowes Inc.
1689	Quill Corp.
	Ricoh Corp.
	Ricoh Electronics Inc.
604	Siemens Information Systems
	Syntrex Inc.
	Tandem Computers Inc.
	Toshiba America Inf. Sys. Inc.
	United Stationers
563	Varitronics
753	Verbatim Corp.
1193	Zenith Data Systems
396	Zitel Corp.

Petroleum

432	Advanced Nuclear Fuels Corp.
	American Exploration
178	American Trad. & Prod. Corp.
	Amerigas
	Amoco Corp.
	Amoco Production Co.
2189	Arco Oil & Gas Co.
2253	Ashland Oil Inc.
580	Atlantic Richfield Co.
2315	B.P. Exploration
1855	BP America Inc.
172	British Gas
472	Caltex Petroleum Corp.
	Conoco Inc.
222	Coors Brewing Co.
2152	Crown Central Petroleum Corp.
296	Diamond Shamrock-Ref./Mkt.
1753	Farmland Industries Inc.
	Fina Oil & Chemical Co.
	G.W. Management Co.
	Giant Industries Inc.
1434	Kerr McGee Corp.
	Louisiana Land & Exploration
978	Marathon Oil Co.
1376	Maxus Energy Corp.
2273	Meridian Oil Inc.
2374	Mobile Oil Corp.
1244	Occidental Oil & Gas Corp.
184	Occidental Petroleum Corp.
2482	Pacific Resources Inc.
1740	Pennzoil Co.
	Phillips Petroleum Co.
942	Santa Fe Minerals Inc.
	Sun Co. Inc.
282	Tesoro Petroleum Corp.
2271	Texaco Inc.
1875	Texaco U.S.A.
2388	Tosco Corp.
1099	Total Petroleum Inc.
	Triton Energy Corp.
2064	Union Pacific Resources
547	Uno Ven Co.

Petroleum Services

526	Castrol Inc.
177	Halliburton Services
	M-I Drilling Fluids Co.
303	National Oilwell

Pharmaceuticals

424	Adria Laboratories
2224	Alcon Laboratories Inc.
2145	Alcon South Freeway
605	Allergan Inc.
1606	Berlax Laboratories Inc.
1727	Boehringer Ingelheim Pharm.
1065	Bristol Myers Squibb Co.
	Bristol-Myers Squibb USP&MJNG
1323	Burroughs Wellcome Co.
470	California Biotechnology Inc.
982	Ciba-Geigy Corp.
909	Connaught Laboratories Inc.
	Critikon Inc.
	Dupont Medical Products
1595	Dura Med Pharmaceutical
2444	Durr Fillauer Medical Inc.
1731	Fisons Pharmaceutical
743	Genentech Inc.
2091	Glaxo Inc.
	Hoechst Celanese Corp.
727	Hoffmann - La Roche Inc.
1684	INCSTAR
1027	Lilly & Co., Eli
	Marion Laboratories Inc.
	Merck & Co. Inc.
1070	Miles Inc.
631	Mobil Tech Center
546	Neo Rx Corp.
	Nova Pharmaceutical Corp.
494	Organon Inc.
2404	PAR Pharmaceutical
368	Pfizer Inc.
1883	Reid-Rowell
2259	Rorer Group Inc.
294	Schering Plough Corp.
848	Searle & Co., G.D.
2312	SmithKline Beecham Pharm.
602	Syntex Corp.
1465	Triton Bioscience Inc.
1181	Warner Lambert Co.
	Wyeth-Ayerst Laboratories

Printing & Publishing

	Addison Wesley Publishing Co.
263	American Corp. Communicator
535	American Greetings Corp.
1068	Arcata Graphics Co.
	Bancroft-Whitney Co.
1495	Bender & Co. Inc., Matthew
2119	Bureau of Natl. Affairs Inc.
	Century Design Inc.
2434	Chicago Tribune
	Columbus Dispatch, The
	Congressional Info Service
327	Cox Enterprises Inc.
2073	DATA Business Publishing
431	DMCA Direct
	Dallas Morning News
	Delux Corp.
	Directories America
313	Donnelley & Sons Co., R.R.
	Engraph Inc.-GA
291	Engraph Inc.-NC
1650	Field Publications
	First Church of Christ Science
1030	GTE Directories Corp.
	Gibson Greetings Inc.
	Houston Chronicle, The
	John Wiley & Sons Inc.
1342	Lawyers Cooperative Pub. Co.
1448	Los Angeles Times
921	MLR Publishing
369	McDougal Littell & Co.
364	McGraw-Hill Inc.
2336	Mead Data Central
	Meredith Corp.
	Miami Herald Publishing Co.
624	Moore Data Management Systems
276	Mosby Year Book Publishing
1232	Newsday
1028	Official Airline Guides Inc.
	Offset Paperback Mfrs. Inc.
	Orlando Sentinel
469	PCW Communications
169	Playboy Enterprises Inc.
779	ROMO Corp.
1045	Rand McNally
754	Safeguard Business Systems
	Seattle Times
	Simon & Schuster Inc.
	Star Tribune Newspapers
1226	Time Inc. Magazine Co.
	TimeMed Labeling Systems Inc.
	Times Mirror Co.
1060	Transkrit Corp.
230	Treasure Chest Advertising Co.
	Tribune Co.
	USA Today
702	University Microfilms Intl.
	Washington Post
	Western Publishing Co.
2456	Woodward Communications Inc.

Research & Development

1381	Argonne National Laboratory
235	Aster Corp.
423	Battelle
946	Bellcore
1641	Brookhaven National Laboratory
	Center for Naval Analyses
	Contel Corp.
763	Draper Laboratory Inc.
	EG&G Energy Measurements Inc.
2301	EG&G SSC Laboratory
	Fermilab
	Grace & Co.. W.R.
1704	Honeywell Inc.
350	JHU Applied Physics Lab.
1824	Jet Propulsion Laboratory
1431	Kerr McGee Corp.
	Lawrence Berkeley Lab.-Berk.
1549	Lawrence Berkeley Lab.-S.F.
	Lawrence Livermore Laboratory
2002	Limra
	Los Alamos National Laboratory
336	Lovelace Research Institute
	MCC
	Martin Marietta Energy Systems
2325	Mitre Corp.-MA
1000	Mitre Corp.-VA
1508	NSI Technology Services
1109	National Ctr. Atmospheric Rsc.
1088	Navistar Intl. Trans. Corp.
	Research Triangle Institute
1737	Ricoh Corp.
	S Cubed
1094	SRI International B/10-92
	Sandia National Lab.
	Santa Barbara Research Ctr.
	Science Appl. Intl. Corp.
481	Systems Research Laboratories
421	TASC The Analytical Sci. Co.
2380	United Tech Research Corp.
731	United Technologies Opt. Sys.

Restaurant

1827	Burger King Corp.
1167	Cracker Barrel Old Cntry. Str.
	Denny's
2289	Dunkin' Donuts Inc.
971	Emil Villa's Restaurants
	Foodmaker Inc.
1479	Friendly Ice Cream Corp.
1035	General Mills Restaurants Inc.
1002	Ground Round Inc., The
	Hardee's Food Systems Inc.
	McDonald's Corp.
	Ogden-Allied Services Corp.
	Pizza Hut Inc.
	Seilen Corp., The
1584	Taco Bell
1628	Wendy's International Inc.
1853	White Castle Systems Inc.

Retail

1617	Albertson's Inc.
	American Drug Stores
295	Associated Merchandising Corp.
	Bachman's, Inc.
2397	Best Products Co. Inc.
	Blockbuster Ent. Corp.
2419	Bon-Ton, The
	Bradlees
1746	Britches of Georgetown
2308	Broadway Department Stores
719	Brown Group Inc.
	Burdins
	Butt Grocery Co., H. E.
285	Camping World Inc.
875	Circle K Corp.
207	Circuit City Stores Inc.
968	Consolidated Stores Intl. Corp
1597	Consumer Value Stores
1864	Coors Brewing Co.
1329	Creative Hairdressers Inc.
	DFS Group Ltd.
1386	Dayton Hudson Corp.
1242	Eddie Bauer Inc.
320	Edison Brothers Stores
	Erickson Oil Products Inc.
248	Eye Care Centers of America
869	Federated Department Stores
	Fingerhut Corp.
2406	Gap Stores Inc.
462	Gateway Apparel Inc.
	Giant Food Inc.
	Grand Union Co.
	Hechinger Co.

	Jewel Food Stores
1722	K-mart Corp.
	Kohl's Department Stores
	Liberty House of Hawaii
1841	Long's Drug Stores
	Lowe's Cos. Inc.
	Lucky Stores/N. Calif. Div.
	Manufactured Homes Inc.
1387	May Department Stores Co.
1272	Medicare-Glaser Corp.
	Meijer Inc.
1076	Merchants Distributors Inc.
197	Morse Shoe Inc.
1723	Musicland Group
1705	Northern Automotive Corp.
2037	Northern Automotive Corp.
1878	Payless Cashways Inc.-CR
1877	Payless Cashways Inc.-SR
473	Penney Co. Inc., J.C.
2087	Pier 1 Imports
1724	Pinstripes Petites Inc.
326	Prange & Co., H.C.
1391	Purity Supreme Supermarkets
609	Recreational Equipment Inc.
	Reed Jewelers
2032	Revco Drug Stores Inc.
1456	Richman Gordman Inc.
2278	Rickel Home Centers
	Safelite Glass Corp.
2178	Safeway Stores Inc.
730	Sally Beauty Co.
414	Sears Roebuck & Co.-AZ
2442	Sears Roebuck & Co.-IL
2099	Service Merchandise Co. Inc.
477	Southland Corp.
2204	Spencer Gifts
2313	Stop & Shop Supermarket Co.
	Stor Inc.
	Store 24 Inc., The
	Stride Rite Corp.
742	Supermarkets General Corp.
	Talbots
	Target Stores
574	Toys "R" Us
1838	U.S. Shoe Corp.
746	Ukrop's Inc.
	Volume Shoe Corp.
180	Walgreen Co.
	Washington Inventory Services
	Whayne Supply Co.
179	Wherehouse Entertainment Inc.
709	Zale Corp.

Rubber

588	Ameripol Synpol Co.
	Bridgestone/Firestone Inc.
952	Carlisle Tire & Rubber Co.
390	Cooper Tire & Rubber Co.
674	Dayco Products Inc.
1691	General Tire Inc.
1600	Goodyear Tire & Rubber Co.
2446	Uniroyal Goodrich Tire Co.

Steel, Alum., Copper, Ni.

181	Acme Steel Co.
842	Alcan Aluminum Corp.
	Armco Advanced Materials Corp.
1446	Armco Steel Co., L.P.
	Bethlehem Steel Corp.
1636	California Steel Industries
279	Carpenter Technology Corp.
2364	CitiSteel USA
720	Consolidated Aluminum Corp.
883	Copperweld Corp.
	Cyclops Corp.
1847	Empire Detroit Steel Division
	Florida Steel Corp.
	Granite City Steel
1811	Inland Steel Co.
1516	Kinark Corp.
	LTV Corp.-TX
	LTV Steel Co.-OH
	Lone Star Steel Co.
2354	Lukens Inc.
738	National Forge Co.
1063	National Steel Corp.
393	Nichols-Homeshield Inc.
771	Ryerson & Son Inc., Joseph T.
	Standard Steel - Div. TMCA
1266	USX Corp.
	Ulbrich Stainless Steels
2479	Wheeling Pittsburgh Stl. Corp.

Textiles

1341	Burlington Industries Inc.
	Central Carolina Warehs. Inc.
1014	Cone Mills Corp.
	Fieldcrest Cannon Inc.
1527	Malden Mills Industries Inc.
661	Mohawk Carpet Corp.
239	Salem Carpet Mills Inc.
	Sara Lee Direct
1291	Spartan Mills
1843	Springs Industries Inc.

Tobacco

1056	American Tobacco Co., The
	Lorillard Tobacco Co.
354	Philip Morris U.S.A.
2022	RJR Nabisco
993	Reynolds Tobacco Co., R.J.
329	UST Inc.

Transportation

1256	ABF Freight System Inc.
1677	Airborne Express
2266	American Commercial Barge Line
1211	American President Co.
1286	Arkansas Best Corp.
925	Bessemer & Lake Erie RR Co.
1564	Burlington Motor Carriers Inc.
	CSX Transportation
1486	Conrail
2005	Fritz Cos. Inc.
	GE Capital-Rail Co.
2295	Grand Trunk Western Railroad
	Green Mountain Power
2173	Mayflower Contract Services
2243	Mayflower Transit
1643	Metro Atlanta Rapid Transit
1449	Midland Affiliated Co.
1319	NK Parts Industry Inc.
970	New Jersey Transit
1662	Norfolk Southern Corp.
	North American Van Lines
302	Orange County Transit District
	Roadway Express Inc.
2309	Sea-Land Services, Inc.
	Tower Air Inc.
1331	Trailer Train Co.
673	Union Pacific Corp.
1416	Union Pacific Railroad
	Wisconsin Central Ltd.

Utilities

	Allegheny Power Service Corp.
1359	American Elec. Pwr. Svc. Corp.
1826	Arizona Public Service Co.
	Arkansas Power & Light Co.
474	Arkansas Western Gas
241	Arkla Inc.
	Atlantic Electric Baltimore Gas & Electric Co.
	Bay State Gas Co.
714	Brooklyn Union Gas Co.
378	Cajun Electric Power Coop Inc.
2136	Centerior Energy
2330	Central Illinois Light Co.
386	Central Maine Power Co.
	Columbia Gas Distribution Cos.
1833	Columbia Gas Sys. Serv. Corp.
2150	Con Edison of New York Inc.
363	Connecticut Natural Gas Corp.
1519	Consolidated Edison Co.-NY
1556	Consolidated Natural Gas
1661	Consumers Power Co.
1086	Contel Corp.
	Dayton Power & Light Co.
2244	Delmarva Power & Light Co.
2116	Detroit Edison Co.
412	Dolores Water Conservancy Dist
2248	Duke Power Co.
	Energen Corp.
1656	Energy Operations Inc.
2417	Entergy Services
443	Entex Inc.
956	Florida Power & Light Co.
1478	Florida Power Corp.
876	General Public Utilities
	Green Mountain Power
1879	Gulf Power Co.
677	Gulf States Utilities Co.
573	Hackensack Water Co.
790	Hawaiian Electric Co. Inc.
1739	Houston Lighting & Power
1277	Indianapolis Power & Light Co.
1698	Iowa Illinois Gas & Elec. Co.
1372	K.N. Energy Inc.
1344	Lee County Electric Coop Inc.
	Lone Star Gas
1289	Louisiana Gas Service Co.
	Louisiana Power & Light Co.
1295	Louisville Gas & Electric
253	MBCP
585	Memphis Light Gas & Water
	Metropolitan Edison Co.
	Metropolitan Utilities Dist.
2034	Michcon
	Midland Cogeneration Venture
	Minnegasco Inc.
666	Nevada Power Co.
1345	New England Power Service Co.
	New Hampshire Yankee
1777	New York Power Authority
1276	New York State Electric & Gas
	Northeast Utilities Svcs. Co.
2320	Northern States Power Co.
2387	Ohio Edison Co.
	Orange & Rockland Utilities
1020	PSI Energy
1351	PacifiCorp Electric Operations
391	Pacific Enterprises
2141	Peoples Gas Light & Coke Co.
1807	Peoples Natural Gas Co.-NE
1490	Peoples Natural Gas Co.-PA
1426	Philadelphia Electric Co.
	Potomac Electric Power Co.
1142	Public Service Co. of Colo.
2045	Public Service Co. of N.M.
520	Public Service of N.H.
	Puget Sound Power & Light Co.
278	Questar Corp.
1258	Rochester Gas & Electric Corp.
2350	Rochester Telephone Corp.
171	Salt River Project
1081	San Antonio City Water Board
510	San Diego Gas & Electric Co.
220	Sierra Pacific Power Co.
1829	Snohomish County P.U.D. No. 1
1472	South Carolina Electric & Gas
1340	Southern California Edison Co.
	Southern California Gas Co.
1118	Southern Co. Services Inc.
	Southwest Gas Corp.
	TU Electric
	Tampa Electric Co.
1235	Thermal Energy Cooperative
410	Tucson Electric Power Co.
	U.S. West Inc.
466	Union Electric Co.
1680	United Illuminating
954	Virginia Power Co.
	Wabash Valley Pwr. Assoc. Inc.
331	Washington Gas Light Co.
850	Washington Suburban San. Comm.
647	Western Farmers Electric Coop
	Wisconsin Electric Power Co.
1869	Wisconsin Gas Co.
859	Wisconsin Power & Light Co.

Other

310	Adia Personnel Services
	Agway Inc.
1712	Amex TRS Co. Inc.
	Amway Corp.
2458	Arinc Inc.
	Arvida Co.
	Atlantic Aviation
	Atlee Burpee & Co., W.
1951	Avia Group International Inc.
	Avis Rent A Car System Inc.
1979	BDM International Inc.
1955	BMG Music
1968	Ball Inc., George J.
2461	Bearings Inc.
1961	Bendix Field Engineering Corp.
	Bergen Brunswig Corp.

1956	Biogen Inc.
	Bowman/Barnes Group Inc.
641	Burke Marketing Research
	Carbo Medics Inc.
1428	Chemlawn Services Corp.
2462	Chesebrough-Pond's USA Inc.
2473	Clorox Co., The
	Club Corp. of America
	Columbia Pictures Ent. Inc.
	Comdisco Inc.
2156	Cushman & Wakefield Inc.
1963	Del Webb Corp.
2038	Deloitte & Touche
1941	Dickey & Assoc. Inc., Ned E.
1953	Disney Imagineering, Walt
1896	Disney World Co., Walt
1959	Disneyland
2466	Dornier Medical Systems
1936	Dun & Bradstreet Corp.
1515	Duracell Inc.
366	Eastman Kodak Co.
1964	Electro Rent Corp.
1960	Ellerbe Becket
2095	Empire Southwest
	Enron Corp.
1980	Equifax Inc.
2129	Erce
	Factory Mutual Engineering
	Farm Credit Leasing Services
1978	Farren & Long Co.
1948	Ferrell Gas Inc.
1925	First Data Resources
1926	Fleming Cos. Inc.
2476	Franklin Mint
1944	Fuji Photo Film USA Inc.
	GAB Business Services Inc.
2058	GATX Corp.
2203	GE Government Services
1947	GE Nuclear Energy
1922	GPT/Stromberg Carlson
	GROWMARK Inc.
	General Instrument Corp.
	Grainger Inc., W.W.
2131	Haynes Intl. Inc.
2097	Home Box Office
	Hunton & Williams
322	Ingram Industries Inc.
	Insurance Information Inst.
	Intecom Inc.
1965	Interim Systems Corp.
2469	Irex Corp.
2023	Johnson & Son Inc., S.C.
	Joseph Co., David
	Kelly Services Inc.
	Knott's Berry Farm
388	Kohler Co.
	L.A. Gear
1932	Lehn & Fink Products Group
1924	Lieberman Enterprises
	Loren Systems Inc.
1952	McKesson Corp.
1966	Metromail Corp.
1945	Midwest Importers
1923	Millar Elevator Service Co.
2076	NBC
	Nash-Finch Co.
	Norrell Corp.
1194	Options Clearing Corp.
2459	PHH Corp.
	PHH Relocation & Real Estate
	Paramount Pictures
	Pentax Corp
1937	Phillip Morris Mgmt. Corp.
	Pioneer TeleTechnologies
1981	Plante & Moran
2470	Polygram Records Inc.
	Port of Portland
2060	Protection Tech. Idaho Inc.
	Raytheon Co.
	Reliance Group Holdings Inc.
2088	Reuters
2233	Rouse Co.
	Schneider Services Intl.
940	Scrivner Inc.
2465	Simon & Assoc. Inc., Melvin
	Simplot Co., J.R.
	Southern States Cooperative
262	Subaru of America Inc.
2460	TRW Credit Data Division
1928	Tambrands Inc
	Technology Applications Inc.
	Trinity Innovations Inc.
1969	U.S. Leasing International
1934	UDC Homes Ltd. Partnership
2457	Unipac Service Corp.
1929	United Medical Manufacturing
2494	Utility Fuels Inc.
	VWR Corp.
	Vinnell Corp.
	Vinson & Elkins
1078	Wackenhut Services Inc.
1931	Wakefern Food Corp.
1970	Westinghouse Idaho Nuclear
1026	Westinghouse Matls. Co.-Ohio
229	Wholesale Club
	Yellow Freight System Inc.

Canadian Firms

	Abitibi Price Inc.
	Addiction Research Foundation
	Air Canada
5039	Alberta Blue Cross
	Alberta Hospital Assoc.
	Alberta Power Ltd.
	Albright & Wilson Americas
	Alcan Smelters & Chem. Ltd.
5038	Atomic Energy of Canada Res.
	Atomic Energy/Candu Operations
5075	B.C. Rail Ltd.
5006	BP Resources Canada
	Bank of Montreal
5098	Bank of Nova Scotia
	Bell Canada
5114	Bell Cellular Inc.
5011	Boehringer Ingelheim Cda. Ltd.
5026	Bradfield & Assoc. Ltd., K.R.
5110	Brewers Retail Inc.
5089	CAA Toronto
5111	CIGNA Insurance of Canada
	CNCP Telecommunications
5130	Campbell Soup Co. Ltd.
5052	Canada Mortgage & Housing Corp
5140	Canada Starch Co.
5020	Canada Trust
5009	Canadian Astronautics Ltd.
	Canadian Broadcasting Corp.
	Canadian General Tower Ltd.
5150	Canadian Pacific Ltd.
	Canadian Security Int. Svc.
5049	Canadian Utilities Ltd.
5100	Canon Canada Inc.
5103	City of Toronto
5021	Co Op Atlantic
	Coca Cola Beverages
5000	Computing Devices Co.
	Confederation Caisses Populair
5004	Consumers Packaging Inc.
	Coopers & Lybrand Consulting
	Corp. of the City of Cornwall
5071	Credit Union Central of Man.
5050	Delta Catalytic Corp.
5053	Diversey Corp.
5066	Domtar Inc.
5099	Du Pont Canada Inc.
	Dufferin Peel RCSSB
5072	Encor Inc.
5068	Fletcher Challgr. Canada Ltd.
	Ford Motor Co. of Canada Ltd.
5081	Fraser Valley College
5252	Fratt & Whitney Canada Inc.
	General Electric Canada
5080	Goodrich Canada Inc., B.F.
	Gov. of Yukon/Pub. Svc. Comm.
5001	Great-West Life Assurance Co.
5120	Gtr. Vancouver Regional Dist.
5132	Hay Mgmnt. Consultants Ltd.
5014	Hercules Canada Inc.
5024	Hewlett Packard (Canada) Ltd.
	Hong Kong Bank of Canada
5144	Husky Oil Operations Ltd.
5147	IMS Canada
5061	IPSCI Inc.
5117	Imax Systems Corp.
5029	Investors Syndicate Ltd.
5142	Johnson Controls Ltd.
5040	Johnson Ltd., S.C.
5106	Kennametal Ltd.
5095	Kodak Canada Inc.
5145	LOEB Inc.
	Laurentian Group Corp.
	Lawson Mardon Group Ltd.
5074	Linde Canada
5078	MacMillan Bloedel Ltd.
5058	Manitoba Hydro
	Manulife Financial
5118	McCormick Canada Inc.
	McDonnell Douglas Canada Ltd.
5051	McDowall Assoc.
5065	McGill University James Admin.
5022	McRae Hamilton Mgmt. Consult.
5041	Merrill Lynch Canada Inc.
5138	Metro Group of Companies
5097	Ministry of Trans. Ontario
	Mitsubishi Electric Sales Cda.
5119	Mobil Oil Canada
5027	Molson Breweries
5148	Molson Cos., The
5036	Moore Canadian Division
	Motorola Canada Ltd.
	Multi-Services Professionnels
5128	Nabisco Brands Ltd.
5091	Nacan Products Ltd.
5129	National Bank of Canada
	National Trust
5108	Noranda Inc.
5124	North American Life Assurance
5093	Ontario Blue Cross
5092	Oshawa Foods
5151	Oshawa Group Ltd.
	Peat Marwick Stevenson/Kellogg
5115	Pfizer Canada Inc.
5094	Pillsbury Canada Ltd.
5084	Price Waterhouse
5025	Prudential Assurance Co.
	Reed Stenhouse Ltd.
5005	Richardson Greenshields-Canada
	Ricoh Canada Ltd.
5088	Rohm & Haas Canada
5107	Rothmans Benson & Hedges Inc.
5077	Royal Bank of Canada
5096	Royal Insurance
	Royal Trust
5141	Ryerson Polytechnical Inst.
5007	STM Systems Corp.
5033	Sears Canada Inc.
	Sedgwick James Inc.
5127	Sobeco Lennox
5023	Sodarcan Inc.
5062	Sovereign Life Insurance
5034	Standard Life Assurance Co.
5126	Stelco Inc.
5035	Stone Consolidated Inc.
5064	Suncor Inc.-ON
5044	Suncor Inc.-Oil Sands Group
5073	Syncrude Canada Ltd.
	TPF&C A Towers Perrin Co.
5146	Teleglobe Canada
5063	Tellabs Communications Ltd.
5054	Toronto Dominion Bank
5042	Toys "R" Us (Canada) Ltd.
5121	Transamerica Comml. Finance
	Transamerica Life Insurance
	Treasury Board Secretariat
5113	Turbo Resources Ltd.
	Tyson & Associates
5046	Union Gas Ltd.
5047	Union Gas Ltd.
5079	Uniroyal Goodrich Canada Inc.
	United Cooperatives of Ontario
	United Grain Growers Ltd.
5083	University of New Brunswick
5060	University of Winnipeg
	Vancouver Stock Exchange
5059	Warner Lambert Canada Inc.
5070	Western Management Consultants-AB
5136	Western Management Consultants-BC
5045	Wilfrid Laurier University
	Workers' Compensation Board
5125	Zemrau & Assoc. Consultants

1990/1991 SALARY BUDGET SURVEY

Please return questionnaire no later than July 10, 1990.

1. Enter below the number and name of the industry category listed on the instruction page at left that best fits your operation. (Multi-industry companies should submit a form for each industry.)

☐ No. ________________ Industry category name

2. What region covers the majority of your employees reported below? (Check only one.)

☐ Eastern United States – Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Eastern Pennsylvania, Rhode Island, Vermont, Virginia, Washington D.C., West Virginia

☐ Central United States – Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Western Pennsylvania, South Dakota, Wisconsin

☐ Southern United States – Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas

☐ Western United States – Alaska, Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

3. What is your salary-increase program for 1990?

	Number of Covered Employees	General Increase	COLA	Merit Increase	Total Increase
Non-exempt Salary		%	%	%	%
Exempt Salary		%	%	%	%
Officer/Executive		%	%	%	%
Total					

4. What are your salary-increase plans or estimates for 1991?

	General Increase	COLA	Merit Increase	Total Increase
Non-exempt Salary	%	%	%	%
Exempt Salary	%	%	%	%
Officer/Executive	%	%	%	%

5. (a.) If you use a salary-range structure, by what percentage did you increase the ranges in 1990?

Non-exempt __________% Exempt __________% Officer/Executive __________%

(b.) By what percentage do you plan to increase the salary-range structure for 1991?

Non-exempt __________% Exempt __________% Officer/Executive __________%

6. Promotional Increases

(a.) Total promotional increases for 1990 will equal ______% of total base salaries.

(b.) Employees having received promotional increases in 1990 will equal ______% of the total employee population.

Continued on reverse side ⟶

ALTERNATIVE-REWARD PRACTICES

Identify below other available cash opportunities and the eligible employee group. Please exclude from your responses any sales manager/supervisor-only type bonuses and any reward intended only for management-level employees. Also indicate how much you anticipate spending on all alternative awards in 1990 and 1991 (as a percent of base payroll).

	Employees Eligible							
	Salaried Non-exempt		Anticipated Spending		Salaried Exempt		Anticipated Spending	
Types of Alternative-Reward Practices	**All**	**Some**	**1990**	**1991**	**All**	**Some**	**1990**	**1991**
1. **Lump-Sum Awards** based on individual performance:								
(a.) Due to position in range (e.g., if over the maximum)	☐	☐	___%	___%	☐	☐	___%	___%
(b.) In lieu of or in addition to the regular merit program (i.e., regardless of position in range)	☐	☐	___%	___%	☐	☐	___%	___%
2. **Special One-Time Cash Recognition Awards** for outstanding contribution of individuals or teams (not for length of service)	☐	☐	___%	___%	☐	☐	___%	___%
3. **Additional Key Contributors/Equity Increases** (e.g., special funds that are targeted for special use by either human-resource or business units)	☐	☐	___%	___%	☐	☐	___%	___%
4. **Group/Team Awards** based on performance of plant, division, store, department, work unit or team (e.g., productivity gain-sharing or customer-service awards)	☐	☐	___%	___%	☐	☐	___%	___%
5. **Broad-Based Awards** based on financial success of the organization, granted to all employees:								
(a.) Cash profit sharing (ongoing program)	☐	☐	___%	___%	☐	☐	___%	___%
(b.) One-time-only award	☐	☐	___%	___%	☐	☐	___%	___%
6. **Other** (Please explain): ____________________ ____________________	☐	☐	___%	___%	☐	☐	___%	___%
Total Combined Spending on All Alternative-Reward Practices (As a percent of base payroll)	☐	☐	___%	___%	☐	☐	___%	___%

Custom Report Data Use Authorization

I do ☐ I do not ☐ authorize ACA/CCA to use our company data in custom designed Salary Budget Survey Reports. Under no circumstances should our company data be revealed and should never be included in reports with fewer than 10 companies.

____________________ Signature ____________ Date

Please return questionnaire no later than July 10, 1990.

Return to: American Compensation Association, 14040 N. Northsight Blvd., Scottsdale, AZ 85260

Name ____________________
Title ____________________
Firm Name ____________________
Address ____________________
City ____________ State ______ Zip ______

Order Form for 1990-1991 Salary Budget Survey Supplemental Reports

Use this form to request a confidential supplemental report providing salary budget data for a group of organizations selected from the list of survey respondents that authorized use of data for this purpose. (See list on pages 55-64 of ACA's 1990-*1991 Salary Budget Survey*. A code preceding an organization's name indicates authorization.) From 10 to 25 organizations may be selected. No information about individual companies will be revealed.

Each supplemental report is a computer printout of the total/average salary budget data for the group of organizations selected. Group data will be reported by standard Salary Budget Survey categories, including total increases, general increases, cost-of-living adjustments, merit increases, alternative rewards, and salary structure adjustments for non-exempt, exempt and officer/executive salary budgets. Cost of each report is $125. For more information, call the ACA Technical Services staff at 602/951-9191.

To order a supplemental report, please print or type the code numbers and names of at least 10, but no more than 25, organizations selected from the list on pages 55-64:

	Code #	Organization Name		Code #	Organization Name
(1)			(14)		
(2)			(15)		
(3)			(16)		
(4)			(17)		
(5)			(18)		
(6)			(19)		
(7)			(20)		
(8)			(21)		
(9)			(22)		
(10)			(23)		
(11)			(24)		
(12)			(25)		
(13)					

Cost of each supplemental report is $125.00.

Name ______________ ______________________
Title ______________________________
Firm ______________________________
Address ______________________________
City ______________ State ____ Zip ______
Phone ( ) ______________________________

Payment must accompany order form.
☐ Check for $ ________ enclosed.
Please charge to ☐ Visa ☐ MasterCard
Account# ______________________________
Card expiration date ______________________
Signature ______________________________

Please allow 15 days from receipt of your request for preparation of the supplemental report.
American Compensation Association • 14040 N. Northsight Blvd. • Scottsdale, Arizona 85260-3601

Order Form For Additional Copies of The 1990-91 Salary Budget Survey

Please send ________ copies of the ACA 1990-1991 Salary Budget Survey. **The cost of each copy is $40 (U.S.) for ACA members and $50 (U.S.) for non-members.**

Name ______________________________
Title ______________________________
Firm ______________________________
Address ______________________________
City ______________ State ____ Zip ______
Phone ( ) ______________________________

Payment must accompany order form.
☐ Check for $ ________ enclosed.
Please charge to ☐ Visa ☐ MasterCard
Account# ______________________________
Card expiration date ______________________
Signature ______________________________

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REPORT ON THE 1991-1992 SALARY BUDGET SURVEY

American
Compensation
Association

REPORT ON THE

1991–1992

SALARY BUDGET SURVEY

American Compensation Association
Excellence in Total Compensation

DEFINITIONS

- **Non-Exempt Salary Employees:** Salary *non-union* employees covered by the Fair Labor Standards Act. *Exclude hourly employees, both union and non-union.*

- **Exempt Salary Employees:** All other salary employees except officers/executives not subject to the overtime pay provisions of the Fair Labor Standards Act.

- **Officers/Executives:** Top and/or senior management. Typically the chief executive officer through the executive-vice-president or vice-president level.

- **General Increase:** Any across-the-board increase granted to all or most employees in the group and given without consideration to performance. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report, is expressed as a percentage based on the average salary of the applicable group.

- **COLA (Cost-of-Living Allowance):** An increase which is automatically granted to all employees in the group when the Consumer Price Index rises a given number of points. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report is expressed as a percentage based on the average salary of the applicable group. For the projected 1992 data, assume a CPI movement of 5.2%.

- **Merit Budget:** The amount established by management as a percentage of payroll to be granted as salary merit increases during a year. Otherwise, the budget percentage is calculated as the sum of all salary merit increases granted or scheduled to be granted in the year divided by the total salaries of all eligible employees irrespective of whether or not they received a merit increase. The calculation incorporates participation rates. This calculation was used in reporting data for questions 3 & 4.

- **Total Increase:** The total amount of any combination of the above increases (General Increase, COLA, Merit Budget) established by management expressed as a percentage of payroll to be granted as increases during a year. The budget percentage is calculated by totaling the amount of all general increases, cost-of-living adjustments and merit increases granted or scheduled to be granted in the year, and dividing by total salaries.

- **Promotional Increase:** Data presented on pages 58-59. Promotional increases are *NOT* included in any other data.

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Supplemental Reports

ACA is offering confidential supplemental reports for purchase, based on data collected in the **1991-1992 Salary Budget Survey**. These special reports will provide salary-increase data for groups of 10 to 25 organizations, selected from the list of survey respondents that authorized the use of data for this purpose. See page 81 for details.

American Compensation Association
14040 N. Northsight Blvd., Scottsdale, Arizona 85260-3601
Telephone (602) 951-9191

American Compensation Association

1991-1992 SALARY BUDGET SURVEY REPORT

The 1991-1992 Salary Budget Survey is the 18th such survey conducted by the American Compensation Association. This year, 2,663 U.S. firms and 249 Canadian firms supplied data representing a broad cross section of industrial, insurance, service, utility, finance, government, education and health-care organizations. The responses to the survey increased 9.6 percent for U.S. firms and 64.9 percent for Canadian firms.

UNITED STATES FIRMS:

After three years of slight but cumulative gains, average budgets for salary increases in the U.S. have reverted to 1987 levels. Both actual and projected budgets dropped from a 1990 national average in the 5.5 percent range to about 5 percent in 1991. Only the Western Region reported actual and projected increases that exceed national averages. The greatest reductions were reported in the Eastern Region which has topped other U.S. regions every year since the survey first reported regional data in 1986. In this year's survey, both actual and projected salary budget increases for the Eastern Region lagged behind the other regions and fell slightly below national averages.

UNITED STATES **Actual Salary Budget Increases**	1990	1991				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	5.4%	5.0%	4.9%	4.9%	5.0%	5.2%
Exempt salaried employees	5.5%	5.0%	5.0%	5.0%	5.0%	5.2%
Officers/Executives	5.8%	5.1%	5.0%	5.1%	5.1%	5.3%

UNITED STATES **Projected Salary Budget Increases**	1991	1992				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	5.4%	5.0%	5.0%	4.9%	5.0%	5.2%
Exempt salaried employees	5.5%	5.1%	5.0%	5.0%	5.0%	5.3%
Officers/Executives	5.7%	5.2%	5.2%	5.3%	5.2%	5.4%

UNITED STATES Actual Salary Budget Trends	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	Projected 1992
Non-exempt	10.6%	9.1%	6.8%	6.4%	6.2%	5.7%	5.0%	5.1%	5.2%	5.4%	5.0%	5.0%
Exempt	10.5%	9.1%	6.9%	6.5%	6.4%	5.9%	5.2%	5.2%	5.4%	5.5%	5.0%	5.1%
Officers/Executives	10.6%	8.9%	6.9%	6.8%	6.7%	6.3%	5.5%	5.6%	5.7%	5.8%	5.1%	5.2%

Salary structure increases in the U.S. followed a similar pattern to the salary budget increases, also reverting to 1987 levels.

UNITED STATES
Actual Salary Structure Increases

	1990	1991				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	3.8%	3.3%	3.4%	3.3%	3.3%	3.4%
Exempt salaried employees	3.9%	3.5%	3.4%	3.5%	3.5%	3.6%
Officers/Executives	4.0%	3.5%	3.3%	3.7%	3.5%	3.5%

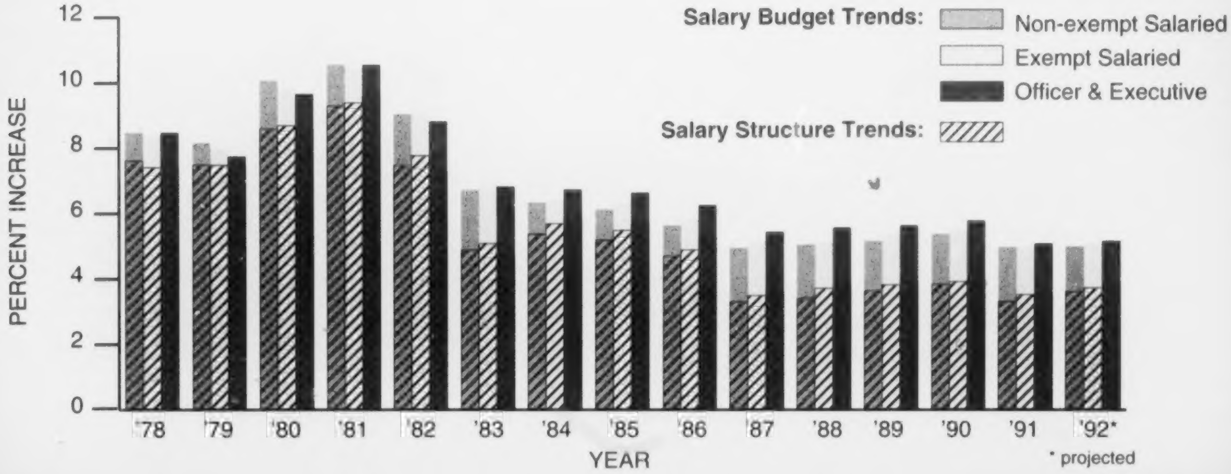
UNITED STATES
Projected Salary Structure Increases

	1991	1992				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	3.9%	3.6%	3.6%	3.6%	3.5%	3.6%
Exempt salaried employees	4.1%	3.7%	3.7%	3.8%	3.6%	3.8%
Officers/Executives	4.2%	3.8%	3.6%	4.0%	3.6%	3.8%

UNITED STATES
Actual Salary Structure Trends

	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	Projected 1992
Non-exempt	9.3%	7.5%	4.9%	5.4%	5.2%	4.7%	3.3%	3.4%	3.6%	3.8%	3.3%	3.6%
Exempt	9.4%	7.8%	5.1%	5.7%	5.5%	4.9%	3.5%	3.7%	3.8%	3.9%	3.5%	3.7%
Officers/Executives	9.6%	7.3%	4.7%	5.9%	5.7%	5.3%	3.6%	3.8%	3.9%	4.0%	3.5%	3.8%

UNITED STATES – Comparison of Salary Budget Trends to Salary Structure Trends



CANADIAN FIRMS

Though Canadian pay-increase budgets again top U.S. figures, a steeper decline in Canada is narrowing the gap. Last year, both actual and projected Canadian budgets exceeded U.S. figures by about 0.7 percent of payroll. The 1991 figures trim the difference to 0.5, with a flat 5.5 percent of payroll reported for actual 1991 salary budget increases in all three categories – non-management (down from 6.2 percent in 1990), management (down from 6.3 percent) and officers/executives (down from 6.4 percent).

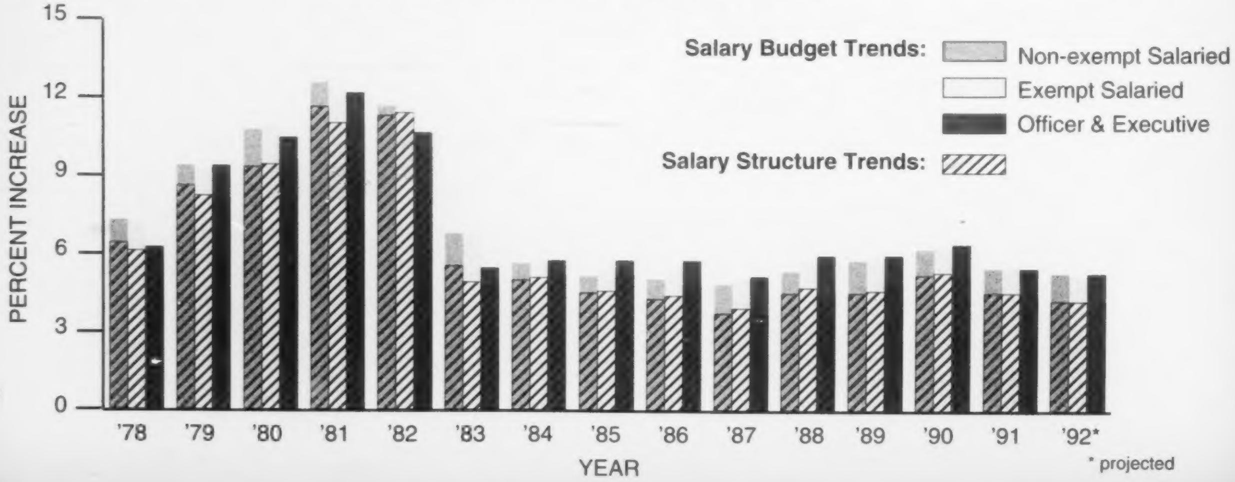
CANADA Salary Budget Increases	**Actual 1990**	**Proj. for 1991**	**Actual 1991**	**Proj. for 1992**
Non-management salaried employees	6.2%	6.2%	5.5%	5.3%
Management salaried employees	6.3%	6.2%	5.5%	5.2%
Officers/Executives	6.4%	6.4%	5.5%	5.3%

CANADA Actual Salary Budget Trends	**1981**	**1982**	**1983**	**1984**	**1985**	**1986**	**1987**	**1988**	**1989**	**1990**	**1991**	**Projected 1992**
Non-management	12.6%	11.7%	6.8%	5.7%	5.2%	5.1%	4.9%	5.4%	5.8%	6.2%	5.5%	5.3%
Management	12.4%	11.7%	6.8%	5.7%	5.5%	5.6%	5.1%	5.8%	5.9%	6.3%	5.5%	5.2%
Officers/Executives	12.2%	10.7%	5.5%	5.8%	5.8%	5.8%	5.2%	6.0%	6.0%	6.4%	5.5%	5.3%

CANADA Salary Structure Increases	**Actual 1990**	**Proj. for 1991**	**Actual 1991**	**Proj. for 1992**
Non-management salaried employees	5.2%	5.2%	4.5%	4.2%
Management salaried employees	5.3%	5.2%	4.5%	4.2%
Officers/Executives	5.1%	5.3%	4.4%	4.2%

CANADA Actual Salary Structure Trends	**1981**	**1982**	**1983**	**1984**	**1985**	**1986**	**1987**	**1988**	**1989**	**1990**	**1991**	**Projected 1992**
Non-management	11.6%	11.3%	5.5%	5.0%	4.5%	4.3%	3.7%	4.5%	4.5%	5.2%	4.5%	4.2%
Management	11.0%	11.4%	4.9%	5.1%	4.6%	4.4%	3.9%	4.7%	4.6%	5.3%	4.5%	4.2%
Officers/Executives	11.0%	11.0%	4.8%	5.2%	5.2%	4.8%	3.7%	4.6%	4.8%	5.1%	4.4%	4.2%

CANADA – Comparison of Salary Budget Trends to Salary Structure Trends



ALTERNATIVE AWARDS PRACTICES

U.S. – Data is provided on the use of scheduled lump-sum awards based on individual performance, special individual recognition awards, individual incentive awards, group/team awards and organizationwide awards. In the U.S., total combined alternative awards for 1991 average 5.1 percent of total base payroll, as reported by 296 firms (11.1 percent of the U.S. organizations that responded to the survey). For 1992, 250 firms (9.4 percent of the U.S. survey respondents) project combined alternative awards averaging 5.6 percent of total base payroll.

CANADIAN – Higher alternative-award figures are reported by Canadian organizations. For 1991, 22 firms (8.8 percent of the 249 Canadian survey respondents) report total combined alternative awards averaging 8.7 percent of total base payroll. The Canadian projection for 1992 is 9.6 percent, based on data supplied by 20 firms (8 percent of the Canadian survey participants.

ALTERNATIVE-AWARDS PRACTICES TOTAL COMBINED (For detailed report refer to pages 60 – 65.)

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1991	1992
0 – 2.0%	135	110
2.1 – 4.0%	39	40
4.1 – 6.0%	33	23
6.1 – 8.0%	28	22
8.1% OR OVER	61	55
Sample Size / % Cos. Res. N=2,663	296 11.1%	250 9.4%
Highest % reported	72.0%	74.0%
Mean	5.1%	5.6%
Median	2.9%	3.0%
Highest Frequency (Mode)	1.0%	1.0%

PROMOTIONAL INCREASES (For detailed report refer to pages 58 – 59.)

Budgeted promotional increases for 1991 average 1.4 percent of total base salaries, based on figures supplied by 579 U.S. organizations (22 percent of all U.S. survey respondents). The number of employees receiving promotional increases in 1991 equals 10.3 percent of the total employee population, based on responses by 512 organizations (19 percent of all U.S. survey respondents).

UNITED STATES Promotional Increases by Industry	Employees Receiving Promotional Increases	% of Total Base Salaries
Insurance	15.0%	1.3%
Pharmaceuticals	13.8%	1.1%
Communications	13.0%	1.4%
Consulting	12.7%	3.4%
Finance/Banking	12.5%	1.3%

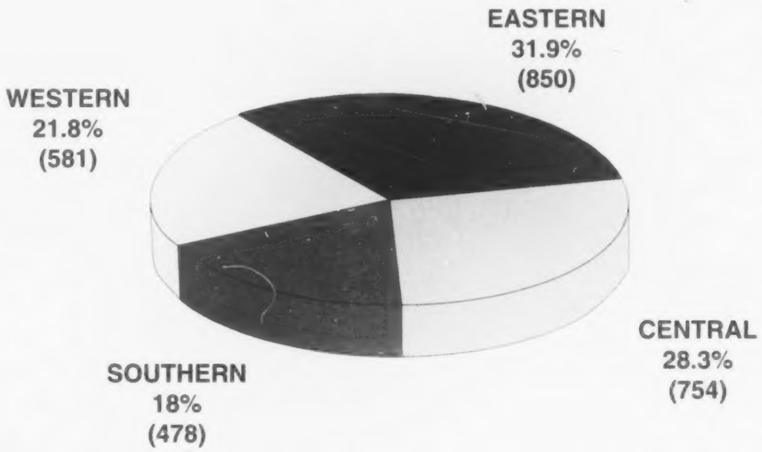
Canadian responses indicate that 10.0 percent of the employee population will receive promotional increases in 1991, and total budgeted promotional increases will equal 1.5 percent of total base salaries.

DEMOGRAPHIC DATA

NUMBER OF RESPONSES TO THE 1991-1992 SALARY BUDGET SURVEY

Total United States and Canada	2,912
Total United States	2,663
Total Canada	249

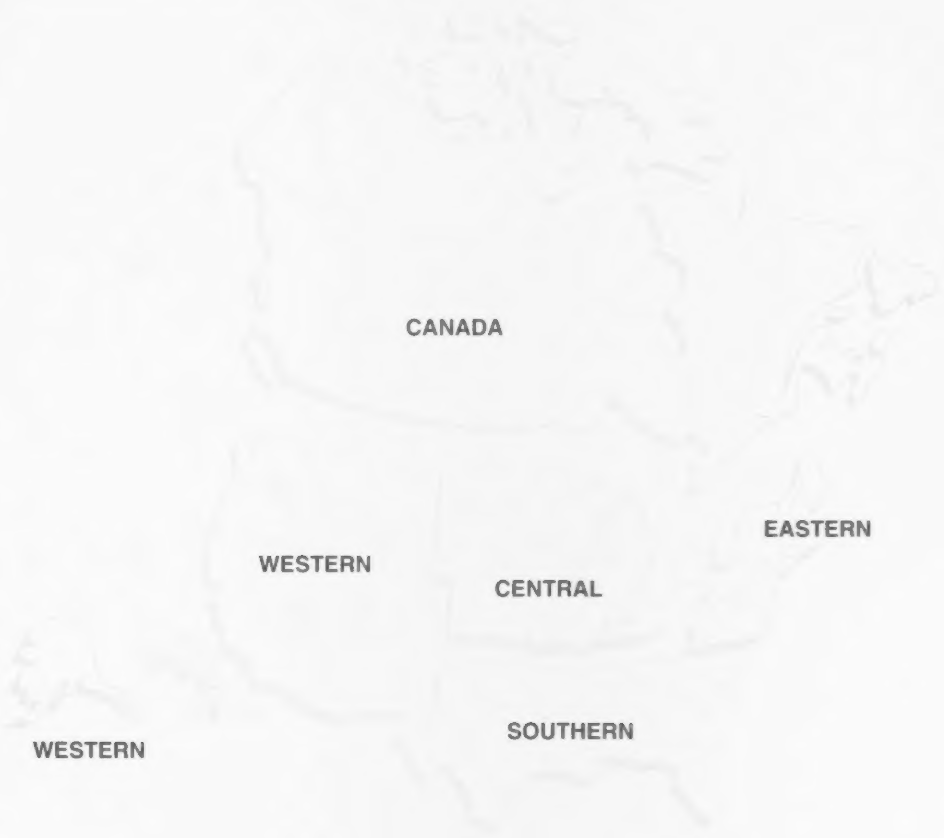
Total United States Responses by Regions



RESPONSES BY INDUSTRY

U.S. Industry	#	%	Canadian Industry	#	%
1. Finance/Banking	292	11.0%	1. Finance/Banking	22	8.8%
2. Manufacturing	264	9.9%	2. Gov't/Public Sector	21	8.4%
3. Other	206	7.7%	3. Insurance	19	7.6%
4. Hospital & Health Care	192	7.2%	4. Consulting	17	6.8%
5. Insurance	191	7.2%	5. Other	17	6.8%
6. Electrical & Electronic	118	4.4%	6. Pharmaceuticals	12	4.8%
7. Consulting	110	4.1%	7. Manufacturing	11	4.8%
8. Utilities	104	3.9%	8. Utilities	10	4.0%
9. Aerospace	87	3.3%	9. Chemicals	9	3.6%
10. Retail	85	3.2%	10. Petroleum	8	3.2%
11. Computer Service & Software	83	3.1%	11. Electrical & Electronic	8	3.2%

ACA REGIONS



INDUSTRY GROUPINGS

The following survey data is reported individually for 41 major industry groupings as well as in the aggregate for all industries. Industries with fewer than five survey respondents are grouped in the category of "Other."

REPORTING FORMAT

The detailed data on the 41 industry groups shows types and amounts of increases granted. Data for the U.S. and four ACA regions (Eastern, Central, Southern and Western – see above) is reported separately for three categories of employees:

1) Non-exempt salaried employees covered by the Fair Labor Standards Act
2) Exempt employees – not subject to FLSA and
3) Officers and executives.

Data for Canada is reported separately for three categories of employees:

1) Non-management salaried employees
2) Management salaried employees, and
3) Officers and executives.

1991 Actual Increases

Non-Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	6	2.9	84	4.6	84	4.8
Airlines	2	4.0	8	4.8	9	5.2
Apparel Manufacturing	—	—	10	4.9	10	4.9
Automotive & Farm Equipment	**2**	**4.2**	**23**	**4.6**	**24**	**4.7**
Building Materials	**—**	**—**	**7**	**4.5**	**7**	**4.5**
Chemicals	**1**	**5.0**	**52**	**4.9**	**53**	**5.0**
Communications	1	3.0	54	5.2	55	5.2
Computer Services & Software	1	3.0	79	5.3	79	5.3
Construction/Engineering	—	—	25	4.7	25	4.9
Consulting	**9**	**4.9**	**86**	**4.9**	**89**	**5.2**
Cosmetics	**—**	**—**	**9**	**5.1**	**9**	**5.1**
Diversified Products	**2**	**4.7**	**27**	**5.2**	**30**	**5.2**
Education/Academia	20	4.4	42	3.6	55	4.3
Electrical & Electronic	7	3.2	109	4.7	111	4.9
Finance/Banking	1	6.0	287	4.8	288	4.8
Food & Beverage	**5**	**3.5**	**64**	**5.0**	**64**	**5.2**
Forest & Paper Products	**1**	**3.5**	**13**	**3.7**	**14**	**3.7**
Gas Transmission Lines	**1**	**.4**	**12**	**4.3**	**12**	**4.5**
Government/Public Sector	37	3.9	48	3.5	62	5.1
Hospital & Health Care	48	3.6	163	4.7	175	5.3
Hotel/Motel	—	—	12	4.5	12	4.5
Instrument Manufacturing	**—**	**—**	**33**	**5.2**	**33**	**5.2**
Insurance	**5**	**4.3**	**187**	**5.3**	**189**	**5.4**
Manufacturing	**15**	**3.3**	**244**	**4.7**	**252**	**4.7**
Mining	—	—	12	5.0	13	5.0
Non-profit Organization	11	4.4	61	5.1	68	5.2
Ofc./Computer/Bus. Equip.	2	2.5	40	5.3	41	5.4
Petroleum	**1**	**5.5**	**41**	**5.8**	**42**	**5.8**
Petroleum Services	**2**	**5.5**	**7**	**5.5**	**9**	**5.5**
Pharmaceuticals	**2**	**4.0**	**45**	**5.9**	**46**	**6.0**
Printing & Publishing	5	3.6	59	4.7	62	4.8
Research & Development	1	4.5	42	5.2	42	5.3
Restaurant	—	—	13	5.5	13	5.5
Retail	**1**	**4.0**	**64**	**4.6**	**65**	**4.6**
Rubber	**2**	**2.8**	**5**	**2.9**	**6**	**3.3**
Steel, Alum., Copper, Ni.	**4**	**2.5**	**21**	**2.4**	**22**	**2.6**
Textiles	1	4.0	8	2.8	9	2.9
Tobacco	1	1.0	5	5.4	5	5.6
Transportation	2	4.9	25	3.8	26	3.7
Utilities	**17**	**3.5**	**87**	**4.7**	**97**	**4.9**
Other	**10**	**3.1**	**190**	**4.9**	**194**	**5.0**
TOTAL U.S. FIRMS**	226	3.8	2403	4.8	2501	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Non-Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	4	2.5	73	4.6	73	4.8
Airlines	1	5.0	6	4.5	7	4.6
Apparel Manufacturing	—	—	10	4.9	10	4.9
Automotive & Farm Equipment	1	3.0	25	4.9	25	5.0
Building Materials	—	—	7	4.3	7	4.3
Chemicals	1	5.0	47	5.2	48	5.2
Communications	1	4.0	47	5.2	48	5.2
Computer Services & Software	—	—	67	5.3	67	5.3
Construction/Engineering	—	—	25	4.9	25	5.0
Consulting	8	4.4	78	5.0	79	5.4
Cosmetics	—	—	8	4.9	8	4.9
Diversified Products	2	4.7	20	5.0	22	5.0
Education/Academia	11	4.0	26	4.3	35	4.5
Electrical & Electronic	5	3.6	91	4.8	93	5.0
Finance/Banking	2	4.5	252	4.9	254	4.9
Food & Beverage	4	3.4	61	5.1	61	5.3
Forest & Paper Products	1	4.0	11	4.1	12	4.1
Gas Transmission Lines	—	—	8	4.4	8	4.4
Government/Public Sector	19	4.2	31	2.6	38	4.0
Hospital & Health Care	41	3.5	136	4.8	148	5.3
Hotel/Motel	—	—	12	4.7	12	4.7
Instrument Manufacturing	—	—	29	5.5	30	5.5
Insurance	3	2.4	157	5.1	158	5.2
Manufacturing	17	3.5	213	4.9	223	4.9
Mining	—	—	11	5.1	12	5.1
Non-profit Organization	7	4.1	57	4.8	60	5.0
Ofc./Computer/Bus. Equip.	1	4.0	32	5.1	33	5.2
Petroleum	—	—	30	5.3	30	5.3
Petroleum Services	1	5.0	6	4.5	7	4.6
Pharmaceuticals	1	5.5	43	5.9	44	6.0
Printing & Publishing	4	3.5	51	4.8	54	4.9
Research & Development	1	4.0	35	5.1	34	5.2
Restaurant	—	—	12	5.1	12	5.1
Retail	1	4.0	62	4.7	62	4.7
Rubber	2	3.4	4	3.7	5	4.3
Steel, Alum., Copper, Ni.	4	1.8	17	3.1	18	3.3
Textiles	3	3.8	6	4.2	8	4.6
Tobacco	1	1.0	5	5.5	5	5.7
Transportation	1	4.0	21	4.0	22	4.0
Utilities	12	3.8	70	4.8	78	4.9
Other	6	3.7	168	4.9	169	5.0
TOTAL U.S. FIRMS**	166	3.7	2070	4.9	2144	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Exempt Salary Employees

American Compensation Association
1991/1992 Salary Budget Survey

NATIONAL

INDUSTRY	GENERAL INCREASE/COLA No. Cos	%	MERIT INCREASE No. Cos.	%	TOTAL INCREASE No. Cos.	%
Aerospace	2	2.3	86	4.6	86	4.7
Airlines	2	4.0	8	4.0	9	4.5
Apparel Manufacturing	—	—	10	5.1	10	5.1
Automotive & Farm Equipment	1	5.3	24	4.7	25	4.7
Building Materials	—	—	7	4.5	7	4.5
Chemicals	—	—	55	5.1	55	5.2
Communications	2	1.8	58	5.2	59	5.2
Computer Services & Software	—	—	83	5.4	83	5.5
Construction/Engineering	—	—	26	5.0	26	5.1
Consulting	11	4.5	84	5.3	87	5.7
Cosmetics	—	—	10	5.5	10	5.5
Diversified Products	—	—	33	5.1	33	5.1
Education/Academia	17	4.3	48	3.7	59	4.2
Electrical & Electronic	3	3.5	113	4.8	114	5.0
Finance/Banking	2	3.0	285	4.8	286	4.8
Food & Beverage	4	3.9	65	5.2	65	5.5
Forest & Paper Products	1	3.5	13	3.8	14	3.8
Gas Transmission Lines	1	.4	12	4.4	12	4.5
Government/Public Sector	35	4.0	50	3.6	64	5.0
Hospital & Health Care	34	3.6	181	4.9	187	5.3
Hotel/Motel	—	—	15	4.7	15	4.7
Instrument Manufacturing	—	—	34	5.3	34	5.3
Insurance	1	3.8	191	5.4	191	5.4
Manufacturing	6	3.2	254	4.8	256	4.9
Mining	—	—	12	5.1	13	5.1
Non-profit Organization	10	4.4	61	5.1	68	5.2
Ofc./Computer/Bus. Equip.	1	.7	41	5.4	42	5.5
Petroleum	1	5.5	41	6.0	42	6.0
Petroleum Services	1	5.5	8	5.7	9	5.6
Pharmaceuticals	1	.6	46	6.2	46	6.3
Printing & Publishing	3	4.7	61	4.7	63	4.9
Research & Development	1	4.5	43	5.3	43	5.4
Restaurant	—	—	12	5.3	13	4.9
Retail	—	—	81	4.4	81	4.4
Rubber	—	—	6	3.8	6	3.8
Steel, Alum., Copper, Ni.	1	—	22	2.9	22	2.9
Textiles	—	—	9	3.0	9	3.0
Tobacco	1	1.0	5	5.5	5	5.7
Transportation	2	4.7	34	4.0	35	4.0
Utilities	7	2.8	99	5.0	101	5.1
Other	6	3.4	200	4.9	202	5.0
TOTAL U.S. FIRMS**	157	3.8	2526	4.9	2587	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases
Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	3	2.0	75	4.7	75	4.8
Airlines	1	5.0	7	4.5	8	4.6
Apparel Manufacturing	—	—	10	5.0	10	5.0
Automotive & Farm Equipment	—	—	26	5.1	26	5.1
Building Materials	—	—	7	4.4	7	4.4
Chemicals	—	—	49	5.4	50	5.4
Communications	1	3.0	51	5.1	51	5.2
Computer Services & Software	—	—	70	5.4	70	5.4
Construction/Engineering	—	—	25	5.0	25	5.2
Consulting	9	3.3	77	5.5	80	5.9
Cosmetics	—	—	9	5.3	9	5.3
Diversified Products	—	—	26	4.8	26	4.8
Education/Academia	9	3.4	31	4.2	37	4.3
Electrical & Electronic	4	3.3	92	5.0	94	5.1
Finance/Banking	2	3.0	250	4.9	251	4.9
Food & Beverage	3	3.8	62	5.2	62	5.4
Forest & Paper Products	1	4.0	11	4.2	12	4.2
Gas Transmission Lines	—	—	8	4.5	8	4.5
Government/Public Sector	20	4.2	32	2.7	40	3.9
Hospital & Health Care	29	3.2	150	5.0	157	5.3
Hotel/Motel	—	—	15	4.9	15	4.9
Instrument Manufacturing	1	—	30	5.6	31	5.6
Insurance	1	—	160	5.2	160	5.2
Manufacturing	7	3.9	224	5.1	229	5.1
Mining	—	—	11	5.1	12	5.0
Non-profit Organization	6	4.2	57	4.9	60	5.0
Ofc./Computer/Bus. Equip.	—	—	33	5.3	34	5.3
Petroleum	—	—	30	5.5	30	5.6
Petroleum Services	1	5.0	6	4.7	7	4.7
Pharmaceuticals	—	—	44	6.1	44	6.3
Printing & Publishing	2	4.3	53	4.8	55	4.9
Research & Development	1	4.0	36	5.2	35	5.3
Restaurant	—	—	12	5.2	12	5.2
Retail	1	2.0	77	4.8	77	4.8
Rubber	—	—	5	5.0	5	5.0
Steel, Alum., Copper, Ni.	1	—	18	3.9	18	3.9
Textiles	1	3.0	8	4.3	8	4.7
Tobacco	1	1.0	5	5.5	5	5.7
Transportation	2	4.5	27	4.2	28	4.2
Utilities	4	2.6	77	5.0	78	5.1
Other	5	3.8	176	4.9	176	5.0
TOTAL U.S. FIRMS**	116	3.4	2172	5.0	2217	5.1

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Officer & Executive Level

American Compensation Association
1991/1992 Salary Budget Survey

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	69	4.8	69	4.9
Airlines	1	5.0	8	4.7	9	4.7
Apparel Manufacturing	—	—	9	5.5	9	5.5
Automotive & Farm Equipment	—	—	20	4.6	20	4.6
Building Materials	—	—	6	4.6	6	4.6
Chemicals	—	—	47	5.4	47	5.4
Communications	1	5.0	48	5.5	49	5.5
Computer Services & Software	—	—	71	5.6	71	5.6
Construction/Engineering	—	—	21	5.2	21	5.3
Consulting	10	5.0	87	4.5	90	4.9
Cosmetics	—	—	8	5.9	8	5.9
Diversified Products	—	—	29	5.4	29	5.4
Education/Academia	11	3.3	43	3.6	51	3.8
Electrical & Electronic	3	3.5	98	4.9	100	5.0
Finance/Banking	2	5.0	261	4.6	262	4.6
Food & Beverage	3	3.5	54	5.6	54	5.7
Forest & Paper Products	1	3.5	12	3.3	13	3.3
Gas Transmission Lines	1	.4	12	4.1	12	4.3
Government/Public Sector	30	4.3	44	3.4	58	4.7
Hospital & Health Care	16	4.9	154	5.5	158	5.7
Hotel/Motel	—	—	15	4.5	15	4.5
Instrument Manufacturing	—	—	27	5.3	27	5.3
Insurance	1	3.8	177	5.6	177	5.7
Manufacturing	6	3.2	219	5.1	220	5.1
Mining	—	—	10	6.0	10	6.0
Non-profit Organization	8	4.4	49	5.2	56	5.2
Ofc./Computer/Bus. Equip.	—	—	36	5.1	37	5.1
Petroleum	1	2.5	38	6.5	39	6.5
Petroleum Services	1	—	7	5.2	7	5.2
Pharmaceuticals	1	—	40	6.5	40	6.5
Printing & Publishing	3	4.7	53	4.8	55	5.0
Research & Development	1	4.5	31	5.3	32	5.5
Restaurant	—	—	11	6.0	12	5.5
Retail	—	—	72	4.1	73	4.1
Rubber	—	—	6	4.6	6	4.6
Steel, Alum., Copper, Ni.	—	—	17	3.6	17	3.6
Textiles	—	—	9	3.1	9	3.1
Tobacco					*	
Transportation	1	4.5	31	4.1	32	4.1
Utilities	4	2.1	79	5.6	81	5.6
Other	6	3.5	175	5.1	177	5.1
TOTAL U.S. FIRMS**	115	4.0	2206	5.0	2261	5.1

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Officer & Executive Level

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	**No. Cos.**	**%**	**No. Cos.**	**%**	**No. Cos.**	**%**
Aerospace	3	2.0	63	5.0	63	5.1
Airlines	1	5.0	6	4.8	7	4.8
Apparel Manufacturing	—	—	9	5.1	9	5.1
Automotive & Farm Equipment	—	—	20	5.1	20	5.1
Building Materials	—	—	6	4.4	6	4.4
Chemicals	—	—	45	5.7	45	5.7
Communications	—	—	42	5.4	42	5.4
Computer Services & Software	—	—	59	5.5	59	5.5
Construction/Engineering	—	—	20	5.2	20	5.3
Consulting	11	4.3	72	5.3	76	5.7
Cosmetics	—	—	8	5.4	8	5.4
Diversified Products	—	—	22	5.0	22	5.0
Education/Academia	8	3.4	28	4.0	33	4.2
Electrical & Electronic	3	3.3	78	5.1	80	5.1
Finance/Banking	2	5.0	226	4.8	228	4.9
Food & Beverage	3	3.8	53	5.4	53	5.7
Forest & Paper Products	1	4.0	11	4.3	11	4.6
Gas Transmission Lines	—	—	8	4.6	8	4.6
Government/Public Sector	17	4.0	27	2.6	37	3.4
Hospital & Health Care	16	3.1	127	5.4	132	5.6
Hotel/Motel	—	—	15	4.8	15	4.8
Instrument Manufacturing	1	—	25	5.6	26	5.6
Insurance	2	1.3	152	5.4	152	5.4
Manufacturing	8	3.9	196	5.4	200	5.5
Mining	—	—	9	5.3	9	5.3
Non-profit Organization	6	4.3	49	4.8	53	4.9
Ofc./Computer/Bus. Equip.	—	—	30	5.1	31	5.1
Petroleum	—	—	27	5.8	27	5.9
Petroleum Services	1	5.0	5	5.4	6	5.3
Pharmaceuticals	—	—	36	6.5	36	6.6
Printing & Publishing	2	5.3	46	5.2	48	5.4
Research & Development	1	4.0	25	5.1	25	5.3
Restaurant	—	—	10	5.2	10	5.2
Retail	1	2.0	68	4.8	68	4.9
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	13	4.6	13	4.6
Textiles	1	3.0	8	4.4	8	4.8
Tobacco					*	
Transportation	1	5.5	24	4.4	25	4.5
Utilities	3	1.7	62	5.4	63	5.4
Other	5	3.8	155	5.2	157	5.3
TOTAL U.S. FIRMS**	98	3.6	1892	5.2	1938	5.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Salary Structure Adjustments

American Compensation Association
1991/1992 Salary Budget Survey

INDUSTRY	NON-EXEMPT No. Cos.	NON-EXEMPT %	EXEMPT No. Cos.	EXEMPT %	OFFICERS/EXECUTIVES No. Cos.	OFFICERS/EXECUTIVES %
Aerospace	78	2.8	81	2.8	60	2.9
Airlines	9	2.0	10	1.6	7	1.4
Apparel Manufacturing	10	3.7	10	4.4	8	4.2
Automotive & Farm Equipment	25	3.1	25	3.5	15	4.0
Building Materials	6	4.2	6	4.4	5	4.0
Chemicals	52	3.9	54	4.2	46	4.3
Communications	44	3.3	50	3.7	35	4.1
Computer Services & Software	64	2.9	67	3.0	43	2.2
Construction/Engineering	21	3.5	21	4.5	14	3.8
Consulting	38	3.6	39	3.8	33	3.7
Cosmetics	8	2.6	9	3.0	8	2.9
Diversified Products	27	3.5	29	3.8	24	3.6
Education/Academia	50	2.9	51	2.9	32	2.4
Electrical & Electronic	103	3.5	103	3.6	67	3.5
Finance/Banking	255	2.7	253	2.7	212	2.7
Food & Beverage	59	4.0	60	4.3	47	4.1
Forest & Paper Products	13	3.9	12	3.9	11	4.9
Gas Transmission Lines	11	2.8	11	3.7	10	4.0
Government/Public Sector	61	3.1	63	3.2	49	2.9
Hospital & Health Care	162	3.4	170	3.7	115	3.8
Hotel/Motel	11	2.1	13	2.3	13	2.2
Instrument Manufacturing	30	3.4	29	3.5	18	3.0
Insurance	178	3.6	177	3.8	149	4.0
Manufacturing	234	3.4	235	3.7	166	3.8
Mining	12	3.3	12	3.5	7	3.5
Non-profit Organization	61	3.6	62	3.6	46	4.0
Ofc./Computer/Bus. Equip.	32	3.2	33	3.4	26	2.4
Petroleum	42	4.3	42	5.1	36	4.6
Petroleum Services	9	3.8	9	5.9	8	7.1
Pharmaceuticals	43	4.4	41	4.5	32	4.9
Printing & Publishing	55	3.3	55	3.5	40	3.2
Research & Development	38	4.0	37	4.0	20	4.1
Restaurant	13	3.8	13	4.2	11	3.8
Retail	59	3.1	70	3.0	52	2.6
Rubber	6	3.1	6	4.0	4	4.6
Steel, Alum., Copper, Ni.	21	2.3	20	2.5	15	3.1
Textiles	8	3.2	8	2.1	8	2.3
Tobacco	*		*		*	
Transportation	20	1.7	28	3.0	25	3.3
Utilities	97	3.7	101	3.9	71	4.0
Other	172	3.3	172	3.4	132	3.2
TOTAL U.S. FIRMS**	2241	3.3	2291	3.5	1722	3.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	66	3.4	69	3.5	49	3.7
Airlines	7	1.9	8	3.3	6	1.7
Apparel Manufacturing	8	4.3	7	4.4	6	4.3
Automotive & Farm Equipment	20	4.0	21	3.9	13	4.2
Building Materials	7	3.1	7	3.1	6	3.7
Chemicals	48	4.1	50	4.4	44	4.4
Communications	43	3.4	44	3.6	31	4.0
Computer Services & Software	52	3.6	52	3.8	32	3.4
Construction/Engineering	18	4.1	18	4.3	10	3.6
Consulting	35	4.3	35	4.2	31	4.2
Cosmetics	8	3.6	9	3.8	6	3.4
Diversified Products	24	3.6	25	3.8	19	3.9
Education/Academia	31	3.4	30	2.9	20	2.3
Electrical & Electronic	87	3.8	86	3.9	52	3.7
Finance/Banking	216	3.1	211	3.2	178	3.2
Food & Beverage	54	4.0	55	4.0	44	4.3
Forest & Paper Products	12	3.8	12	3.9	11	4.1
Gas Transmission Lines	6	2.8	6	2.8	5	3.0
Government/Public Sector	39	2.1	41	2.4	34	2.2
Hospital & Health Care	130	3.7	138	3.8	91	3.9
Hotel/Motel	10	3.6	12	3.5	12	3.4
Instrument Manufacturing	26	3.8	24	3.9	16	3.2
Insurance	147	3.7	147	3.8	130	3.9
Manufacturing	204	3.8	207	4.0	160	4.2
Mining	11	4.2	10	4.6	6	5.2
Non-profit Organization	52	3.6	52	3.4	41	3.5
Ofc./Computer/Bus. Equip.	27	3.9	28	4.2	24	4.0
Petroleum	30	4.2	30	4.6	26	5.1
Petroleum Services	7	3.9	7	3.7	6	3.8
Pharmaceuticals	36	4.2	36	4.7	28	4.9
Printing & Publishing	49	3.4	50	3.4	35	3.2
Research & Development	30	3.8	30	3.9	19	3.6
Restaurant	12	3.8	12	4.1	10	4.5
Retail	57	3.6	67	3.7	48	3.4
Rubber	5	3.4	5	3.8	4	4.1
Steel, Alum., Copper, Ni.	17	3.2	17	3.7	12	4.1
Textiles	7	4.7	7	4.1	7	4.2
Tobacco	*		*		*	
Transportation	18	2.0	24	2.7	21	2.9
Utilities	78	3.6	79	3.8	58	3.9
Other	141	3.7	153	3.8	118	3.8
TOTAL U.S. FIRMS**	1879	3.6	1925	3.7	1472	3.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Non-Exempt Salary Employees

American Compensation Association
1991/1992 Salary Budget Survey

EASTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	3	2.8	18	4.7	18	5.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	5	4.4	5	4.4
Building Materials					*	
Chemicals	—	—	22	4.9	22	5.0
Communications	—	—	19	5.2	19	5.2
Computer Services & Software	1	3.0	24	4.6	24	4.7
Construction/Engineering	—	—	5	5.1	5	5.1
Consulting	1	4.5	26	5.1	26	5.2
Cosmetics	—	—	5	5.0	5	5.0
Diversified Products	2	4.7	10	5.2	12	5.2
Education/Academia	5	4.6	17	3.8	20	4.4
Electrical & Electronic	—	—	20	4.1	20	4.1
Finance/Banking	—	—	122	4.7	122	4.7
Food & Beverage	1	3.0	22	5.3	22	5.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	5	2.8	8	3.1	9	4.5
Hospital & Health Care	13	3.8	51	4.7	56	5.1
Hotel/Motel					*	
Instrument Manufacturing	—	—	13	4.8	13	4.8
Insurance	2	4.0	70	5.3	71	5.4
Manufacturing	5	3.8	62	4.6	65	4.7
Mining					*	
Non-profit Organization	6	4.4	32	5.2	35	5.3
Ofc./Computer/Bus. Equip.	1	4.2	17	4.3	18	5.0
Petroleum	—	—	5	5.6	5	5.6
Petroleum Services					*	
Pharmaceuticals	1	6.0	26	5.8	27	5.9
Printing & Publishing	—	—	22	4.9	22	5.0
Research & Development	1	4.5	15	5.2	15	5.5
Restaurant					*	
Retail	—	—	17	4.1	17	4.1
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	7	2.7	7	2.7
Textiles					*	
Tobacco					*	
Transportation	1	5.0	6	4.7	7	4.0
Utilities	4	4.1	22	5.2	25	5.2
Other	2	4.8	76	4.8	77	4.9
TOTAL EASTERN REGION**	58	3.8	784	4.8	810	4.9

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases
Non-Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	3	2.3	16	4.4	16	4.8
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	5	4.7	5	4.7
Building Materials					*	
Chemicals	—	—	19	5.2	19	5.2
Communications	—	—	15	4.9	15	4.9
Computer Services & Software	—	—	20	4.8	20	4.8
Construction/Engineering	—	—	5	4.5	5	4.5
Consulting	—	—	22	5.4	22	5.4
Cosmetics					*	
Diversified Products	2	4.7	6	4.9	8	4.9
Education/Academia	2	5.5	10	4.1	12	4.3
Electrical & Electronic	1	3.0	17	4.6	17	4.8
Finance/Banking	1	3.0	104	4.8	105	4.9
Food & Beverage	1	3.0	22	5.3	22	5.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	5	3.9	8	.9	9	2.9
Hospital & Health Care	10	3.2	42	4.9	46	5.0
Hotel/Motel					*	
Instrument Manufacturing	—	—	11	5.6	11	5.6
Insurance	1	5.0	61	5.0	62	5.1
Manufacturing	8	3.3	56	4.7	60	4.9
Mining					*	
Non-profit Organization	5	4.3	30	5.0	32	5.3
Ofc./Computer/Bus. Equip.	1	4.0	13	4.6	14	4.9
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	1	5.5	25	5.6	26	5.8
Printing & Publishing	—	—	20	5.0	20	5.1
Research & Development	1	4.0	11	5.2	11	5.6
Restaurant					*	
Retail	—	—	16	4.6	16	4.6
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	6	3.4	6	3.4
Textiles					*	
Tobacco					*	
Transportation	1	4.0	7	3.7	8	3.8
Utilities	3	3.6	17	5.1	19	5.1
Other	1	5.0	66	5.0	65	5.1
TOTAL EASTERN REGION**	49	3.7	676	4.9	698	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Exempt Salary Employees

American Compensation Association
1991/1992 Salary Budget Survey

EASTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	19	4.9	19	5.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	5	4.4	5	4.4
Building Materials					*	
Chemicals	—	—	23	5.0	23	5.1
Communications	—	—	19	5.2	19	5.2
Computer Services & Software	—	—	26	4.9	26	4.9
Construction/Engineering	—	—	5	5.5	5	5.5
Consulting	1	5.2	23	5.7	23	6.0
Cosmetics	—	—	5	5.3	5	5.3
Diversified Products	—	—	13	5.3	13	5.3
Education/Academia	3	5.2	18	3.7	20	4.1
Electrical & Electronic	—	—	20	4.0	19	4.1
Finance/Banking	—	—	121	4.7	121	4.7
Food & Beverage	1	3.0	23	5.4	23	5.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	4	3.5	9	2.9	10	4.1
Hospital & Health Care	9	3.7	57	4.8	60	5.1
Hotel/Motel					*	
Instrument Manufacturing	—	—	14	4.9	14	4.9
Insurance	—	—	71	5.3	71	5.4
Manufacturing	2	4.5	67	4.8	68	4.9
Mining					*	
Non-profit Organization	5	4.5	32	5.3	35	5.2
Ofc./Computer/Bus. Equip.	—	—	17	5.0	18	5.0
Petroleum	—	—	5	5.8	5	5.9
Petroleum Services					*	
Pharmaceuticals	—	—	27	6.0	27	6.2
Printing & Publishing	—	—	23	4.8	23	4.9
Research & Development	1	4.5	15	5.3	15	5.6
Restaurant					*	
Retail	—	—	21	3.8	21	3.8
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	7	3.1	7	3.1
Textiles					*	
Tobacco					*	
Transportation	—	—	10	3.7	10	3.7
Utilities	1	—	27	5.3	27	5.3
Other	1	5.0	80	4.8	80	4.9
TOTAL EASTERN REGION**	34	3.7	821	4.9	833	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases
Exempt Salary Employees

EASTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	1.5	17	4.6	17	4.8
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	5	4.6	5	4.6
Building Materials					*	
Chemicals	—	—	19	5.3	20	5.3
Communications	—	—	15	4.9	15	4.9
Computer Services & Software	—	—	22	5.0	22	5.0
Construction/Engineering	—	—	5	4.7	5	4.7
Consulting	—	—	21	5.7	22	5.8
Cosmetics					*	
Diversified Products	—	—	9	5.0	9	5.1
Education/Academia	1	4.0	11	4.0	12	4.0
Electrical & Electronic	1	3.0	17	4.7	17	4.9
Finance/Banking	—	—	104	4.8	104	4.9
Food & Beverage	1	3.0	23	5.4	23	5.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	5	4.0	8	1.2	10	3.0
Hospital & Health Care	7	2.8	46	5.0	48	5.1
Hotel/Motel					*	
Instrument Manufacturing	1	—	12	5.5	12	5.5
Insurance	—	—	62	5.0	62	5.1
Manufacturing	3	3.2	60	5.0	62	5.1
Mining					*	
Non-profit Organization	4	4.4	30	5.1	32	5.3
Ofc./Computer/Bus. Equip.	—	—	13	4.9	14	4.9
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	26	5.9	26	6.1
Printing & Publishing	—	—	21	4.9	21	5.0
Research & Development	1	4.0	11	5.2	11	5.5
Restaurant					*	
Retail	1	2.0	19	4.6	19	4.7
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	6	3.9	6	3.9
Textiles					*	
Tobacco					*	
Transportation	—	—	9	3.3	9	3.3
Utilities	1	—	20	5.3	20	5.3
Other	1	5.0	69	5.0	68	5.1
TOTAL EASTERN REGION**	31	3.1	706	4.9	718	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases

Officer & Executive Level

American Compensation Association
1991/1992 Salary Budget Survey

EASTERN REGION

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	2.3	16	5.1	16	5.4
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	—	—	18	5.4	18	5.4
Communications	1	5.0	17	5.3	18	5.2
Computer Services & Software	—	—	22	5.1	22	5.1
Construction/Engineering					*	
Consulting	1	8.4	26	5.2	26	5.5
Cosmetics					*	
Diversified Products	—	—	11	5.6	11	5.6
Education/Academia	3	4.8	15	3.0	16	3.7
Electrical & Electronic	—	—	19	4.2	19	4.2
Finance/Banking	—	—	110	4.5	110	4.5
Food & Beverage	1	3.0	19	5.7	19	5.8
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	3	3.3	7	2.5	8	3.5
Hospital & Health Care	6	4.2	47	5.1	51	5.1
Hotel/Motel					*	
Instrument Manufacturing	—	—	10	5.0	10	5.0
Insurance	—	—	68	5.5	68	5.6
Manufacturing	2	4.5	61	5.1	62	5.2
Mining					*	
Non-profit Organization	4	5.5	26	5.3	30	5.3
Ofc./Computer/Bus. Equip.	—	—	16	5.1	17	5.1
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	22	6.2	22	6.4
Printing & Publishing	—	—	20	5.1	20	5.2
Research & Development	1	4.5	11	5.1	12	5.5
Restaurant					*	
Retail	—	—	20	3.0	21	2.8
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	5	4.0	5	4.0
Textiles					*	
Tobacco					*	
Transportation	—	—	9	3.9	9	3.9
Utilities	1	—	19	5.5	19	5.5
Other	1	5.0	72	5.0	72	5.1
TOTAL EASTERN REGION**	29	4.0	718	4.9	735	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Officer & Executive Level

EASTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	2	1.5	15	4.8	15	5.0
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	—	—	17	6.1	17	6.1
Communications	—	—	13	5.0	13	5.0
Computer Services & Software	—	—	19	5.0	19	5.0
Construction/Engineering					*	
Consulting	—	—	20	5.8	21	5.8
Cosmetics					*	
Diversified Products	—	—	8	5.3	8	5.3
Education/Academia	—	—	9	3.9	9	3.9
Electrical & Electronic	—	—	16	5.0	16	5.0
Finance/Banking	—	—	91	4.7	92	4.7
Food & Beverage	1	3.0	19	5.8	19	6.0
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	4	3.6	7	.7	10	2.0
Hospital & Health Care	5	2.8	37	5.3	39	5.3
Hotel/Motel					*	
Instrument Manufacturing	1	—	8	5.5	8	5.5
Insurance	1	2.5	60	5.1	60	5.1
Manufacturing	3	3.2	56	5.3	57	5.3
Mining					*	
Non-profit Organization	3	4.5	26	5.0	28	5.2
Ofc./Computer/Bus. Equip.	—	—	13	4 9	14	5.0
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	20	6.4	20	6.6
Printing & Publishing	—	—	19	5.6	19	5.6
Research & Development	1	4.0	7	5.4	7	6.0
Restaurant					*	
Retail	1	2.0	19	4.6	19	4.6
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	—	—	8	3.5	8	3.5
Utilities	1	—	15	5.5	15	5.5
Other	1	5.0	62	5.3	61	5.4
TOTAL EASTERN REGION**	26	3.0	618	5.1	629	5.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Salary Structure Adjustments

EASTERN REGION

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	17	4.2	18	3.3	16	3.3
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	5	3.4	5	3.6	3	3.2
Building Materials	*		*		*	
Chemicals	23	4.3	24	4.2	20	4.2
Communications	16	3.1	16	3.2	15	3.4
Computer Services & Software	19	2.7	21	2.9	15	2.5
Construction/Engineering	*		*		*	
Consulting	13	3.9	12	4.0	9	3.5
Cosmetics	5	2.6	5	3.2	4	4.0
Diversified Products	10	3.8	11	4.1	9	4.0
Education/Academia	18	3.0	18	2.9	8	2.5
Electrical & Electronic	18	3.9	18	4.2	14	4.4
Finance/Banking	108	2.5	107	2.5	91	2.4
Food & Beverage	20	4.8	21	4.7	17	4.1
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	9	3.6	9	3.2	6	2.5
Hospital & Health Care	54	3.2	57	3.7	37	3.4
Hotel/Motel	5	1.6	5	1.6	5	1.6
Instrument Manufacturing	13	4.1	12	3.8	7	3.1
Insurance	67	3.5	67	3.7	57	3.7
Manufacturing	61	3.6	62	3.5	51	3.3
Mining	*		*		*	
Non-profit Organization	33	3.7	34	3.6	27	4.3
Ofc./Computer/Bus. Equip.	14	3.0	14	2.6	12	2.3
Petroleum	5	3.6	5	3.7	3	5.2
Petroleum Services	*		*		*	
Pharmaceuticals	24	4.6	22	4.9	16	4.9
Printing & Publishing	20	2.3	20	2.1	15	1.8
Research & Development	14	4.3	12	4.4	7	3.7
Restaurant	*		*		*	
Retail	16	2.2	19	2.7	14	1.8
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	7	2.9	7	3.1	5	3.6
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	6	.5	8	2.9	8	2.9
Utilities	25	4.1	27	3.9	19	3.6
Other	68	3.6	67	3.6	57	3.4
TOTAL EASTERN REGION**	733	3.4	743	3.4	582	3.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	13	3.8	14	4.2	12	3.8
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	19	4.3	20	4.3	17	4.1
Communications	14	3.5	13	3.4	12	3.4
Computer Services & Software	15	3.9	16	4.1	11	3.2
Construction/Engineering	*		*		*	
Consulting	11	4.6	10	4.8	8	5.1
Cosmetics	5	3.2	5	3.5	3	3.0
Diversified Products	8	3.7	9	3.8	7	3.7
Education/Academia	11	3.6	10	3.0	5	2.4
Electrical & Electronic	17	4.2	17	4.2	12	4.2
Finance/Banking	86	3.2	85	3.3	72	3.1
Food & Beverage	19	4.4	20	4.2	17	4.4
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	9	2.2	9	2.2	8	1.2
Hospital & Health Care	42	3.5	43	3.7	27	3.6
Hotel/Motel	5	3.1	5	3.1	5	3.1
Instrument Manufacturing	10	4.0	8	3.9	4	2.5
Insurance	57	3.5	57	3.6	53	3.5
Manufacturing	55	3.6	56	3.7	48	3.7
Mining	*		*		*	
Non-profit Organization	28	3.4	28	3.5	23	3.4
Ofc./Computer/Bus. Equip.	11	3.9	11	3.8	11	3.7
Petroleum	5	4.5	5	4.6	3	5.1
Petroleum Services	*		*		*	
Pharmaceuticals	21	4.5	21	4.7	16	4.9
Printing & Publishing	19	2.9	19	2.9	14	2.7
Research & Development	10	4.0	9	4.1	6	3.3
Restaurant	*		*		*	
Retail	13	3.5	15	4.1	10	2.9
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	6	3.9	6	4.0	5	4.0
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	6	1.0	7	1.7	7	2.4
Utilities	18	3.8	19	3.9	14	3.9
Other	51	4.0	56	4.0	47	4.2
TOTAL EASTERN REGION**	604	3.6	613	3.7	492	3.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases

Non-Exempt Salary Employees

CENTRAL REGION

INDUSTRY	GENERAL INCREASE/COLA No. Cos.	GENERAL INCREASE/COLA %	MERIT INCREASE No. Cos.	MERIT INCREASE %	TOTAL INCREASE No. Cos.	TOTAL INCREASE %
Aerospace	1	3.0	14	4.4	14	4.7
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	2	4.2	8	3.7	9	4.2
Building Materials					*	
Chemicals	—	—	21	5.1	21	5.1
Communications	—	—	8	5.6	8	5.6
Computer Services & Software	—	—	11	4.8	11	4.8
Construction/Engineering	—	—	5	4.8	5	4.8
Consulting	2	5.3	20	5.0	21	5.2
Cosmetics					*	
Diversified Products	—	—	11	5.0	11	5.0
Education/Academia	1	3.5	9	3.2	9	3.6
Electrical & Electronic	2	2.5	25	4.8	25	5.0
Finance/Banking	—	—	69	4.9	69	4.9
Food & Beverage	1	5.0	24	4.7	24	4.9
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	17	4.1	13	2.9	21	5.1
Hospital & Health Care	15	3.1	44	4.6	47	5.3
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	3	4.5	75	5.3	76	5.4
Manufacturing	3	2.4	114	4.5	115	4.5
Mining					*	
Non-profit Organization	2	5.5	15	5.3	17	5.5
Ofc./Computer/Bus. Equip.	—	—	5	5.5	5	5.5
Petroleum	—	—	6	5.8	6	5.8
Petroleum Services					*	
Pharmaceuticals	1	1.9	6	5.1	6	5.4
Printing & Publishing	1	3.7	21	4.6	22	4.8
Research & Development	—	—	9	5.2	9	5.2
Restaurant	—	—	6	5.8	6	5.8
Retail	—	—	18	4.7	18	4.7
Rubber					*	
Steel, Alum., Copper, Ni.	2	3.0	13	2.5	13	2.6
Textiles					*	
Tobacco					*	
Transportation	—	—	12	3.0	12	3.0
Utilities	4	3.1	29	4.3	30	4.6
Other	2	4.0	37	4.8	38	4.9
TOTAL CENTRAL REGION**	60	3.6	671	4.7	691	4.9

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Non-Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	3.0	13	4.3	13	4.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	1	3.0	10	4.6	10	4.9
Building Materials					*	
Chemicals	—	—	19	5.0	19	5.1
Communications	—	—	8	5.2	8	5.2
Computer Services & Software	—	—	8	5.2	8	5.2
Construction/Engineering	—	—	5	4.7	5	4.7
Consulting	1	4.0	17	5.2	17	5.4
Cosmetics					*	
Diversified Products	—	—	9	5.3	9	5.3
Education/Academia	1	4.0	6	4.1	6	4.8
Electrical & Electronic	2	2.5	25	4.5	25	4.7
Finance/Banking	—	—	62	5.0	62	5.0
Food & Beverage	—	—	21	4.9	21	4.9
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	7	3.9	7	2.9	11	4.3
Hospital & Health Care	13	3.6	42	4.5	45	5.2
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	1.2	63	5.1	63	5.1
Manufacturing	5	3.7	102	4.7	104	4.8
Mining					*	
Non-profit Organization	1	4.0	13	5.1	14	5.0
Ofc./Computer/Bus. Equip.	—	—	5	5.2	5	5.2
Petroleum	—	—	5	5.2	5	5.2
Petroleum Services					*	
Pharmaceuticals	—	—	5	5.7	5	5.7
Printing & Publishing	1	3.5	17	4.7	18	4.9
Research & Development	—	—	8	5.4	8	5.4
Restaurant	—	—	6	5.2	6	5.2
Retail	—	—	18	4.8	18	4.8
Rubber					*	
Steel, Alum., Copper, Ni.	2	2.0	10	2.7	10	3.1
Textiles					*	
Tobacco					*	
Transportation	—	—	10	4.1	10	4.1
Utilities	3	3.0	22	4.5	23	4.7
Other	2	4.0	32	4.7	33	4.9
TOTAL CENTRAL REGION**	43	3.4	589	4.7	602	4.9

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Exempt Salary Employees

American Compensation Association
1991/1992 Salary Budget Survey

CENTRAL REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	14	4.8	14	4.8
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	1	5.3	9	4.2	10	4.4
Building Materials					*	
Chemicals	—	—	22	5.4	22	5.4
Communications	1	3.5	10	5.0	10	5.4
Computer Services & Software	—	—	11	4.7	11	4.7
Construction/Engineering	—	—	5	4.8	5	4.8
Consulting	4	3.4	22	5.3	23	5.7
Cosmetics					*	
Diversified Products	—	—	12	5.0	12	5.0
Education/Academia	3	3.6	12	3.1	13	3.7
Electrical & Electronic	—	—	27	4.9	27	4.9
Finance/Banking	1	—	70	5.0	70	5.0
Food & Beverage	1	5.0	24	5.3	24	5.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	16	4.2	13	3.2	21	5.2
Hospital & Health Care	12	2.6	48	5.1	52	5.3
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	1	3.8	78	5.4	78	5.5
Manufacturing	—	—	115	4.7	115	4.7
Mining					*	
Non-profit Organization	2	5.0	15	5.3	17	5.5
Ofc./Computer/Bus. Equip.	—	—	6	5.4	6	5.4
Petroleum	—	—	6	5.9	6	5.9
Petroleum Services					*	
Pharmaceuticals	1	.6	6	6.0	6	6.1
Printing & Publishing	—	—	21	4.9	22	4.9
Research & Development	—	—	9	5.4	9	5.4
Restaurant	—	—	6	5.3	6	5.3
Retail	—	—	22	4.5	22	4.5
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	13	2.8	13	2.8
Textiles					*	
Tobacco					*	
Transportation	1	4.5	15	3.9	16	4.0
Utilities	2	3.2	32	4.8	32	5.0
Other	2	4.0	40	4.9	41	5.0
TOTAL CENTRAL REGION**	48	3.6	708	4.9	728	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Exempt Salary Employees

CENTRAL REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	3.0	13	4.6	13	4.9
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	11	5.1	11	5.1
Building Materials					*	
Chemicals	—	—	20	5.4	20	5.4
Communications	1	3.0	9	4.8	9	5.1
Computer Services & Software	—	—	8	5.2	8	5.2
Construction/Engineering	—	—	5	4.7	5	4.7
Consulting	1	.5	20	5.5	20	5.5
Cosmetics					*	
Diversified Products	—	—	10	5.2	10	5.2
Education/Academia	2	4.5	8	3.9	8	5.1
Electrical & Electronic	—	—	25	4.8	25	4.8
Finance/Banking	1	—	63	5.1	63	5.1
Food & Beverage	—	—	21	5.2	21	5.1
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	7	3.9	7	2.8	11	4.3
Hospital & Health Care	10	3.1	46	4.9	49	5.2
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	1	—	65	5.3	65	5.3
Manufacturing	2	5.3	105	4.9	106	5.0
Mining					*	
Non-profit Organization	1	4.0	13	5.1	14	5.0
Ofc./Computer/Bus. Equip.	—	—	6	5.4	6	5.4
Petroleum	—	—	5	5.4	5	5.4
Petroleum Services					*	
Pharmaceuticals	—	—	5	6.0	5	6.0
Printing & Publishing	—	—	17	4.9	18	5.0
Research & Development	—	—	8	5.5	8	5.5
Restaurant	—	—	6	5.3	6	5.3
Retail	—	—	21	4.9	21	4.9
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	10	3.7	10	3.7
Textiles					*	
Tobacco					*	
Transportation	1	5.0	12	4.8	13	4.9
Utilities	2	3.0	23	4.8	23	5.1
Other	2	4.0	35	4.7	36	4.8
TOTAL CENTRAL REGION**	32	3.3	620	5.0	632	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Officer & Executive Level

American Compensation Association
1991/1992 Salary Budget Survey

CENTRAL REGION

INDUSTRY	GENERAL INCREASE/COLA No. Cos.	GENERAL INCREASE/COLA %	MERIT INCREASE No. Cos.	MERIT INCREASE %	TOTAL INCREASE No. Cos.	TOTAL INCREASE %
Aerospace	—	—	12	5.0	12	5.0
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	7	4.2	7	4.2
Building Materials					*	
Chemicals	—	—	19	5.6	19	5.7
Communications	—	—	7	5.3	7	5.3
Computer Services & Software	—	—	11	4.3	11	4.3
Construction/Engineering					*	
Consulting	2	3.0	21	4.6	21	4.9
Cosmetics					*	
Diversified Products	—	—	10	5.4	10	5.4
Education/Academia	2	1.9	11	3.0	11	3.3
Electrical & Electronic	—	—	21	5.0	21	5.0
Finance/Banking	1	—	63	4.9	63	4.9
Food & Beverage	—	—	18	5.7	18	5.7
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	13	4.5	12	2.6	19	4.7
Hospital & Health Care	4	2.9	45	5.5	46	5.6
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	1	3.8	72	5.7	72	5.7
Manufacturing	—	—	96	5.0	95	4.9
Mining					*	
Non-profit Organization	1	5.0	11	5.5	12	5.6
Ofc./Computer/Bus. Equip.	—	—	5	5.4	5	5.4
Petroleum	—	—	6	6.2	6	6.2
Petroleum Services					*	
Pharmaceuticals	1	—	6	6.4	6	6.1
Printing & Publishing	—	—	18	5.0	19	5.1
Research & Development	—	—	7	5.8	7	5.8
Restaurant	—	—	5	5.8	5	5.8
Retail	—	—	19	4.6	19	4.6
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	11	3.3	11	3.3
Textiles					*	
Tobacco					*	
Transportation	1	4.5	13	3.5	14	3.5
Utilities	—	—	25	6.0	25	6.0
Other	3	3.1	38	5.3	39	5.4
TOTAL CENTRAL REGION**	29	3.5	614	5.1	625	5.1

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Officer & Executive Level

CENTRAL REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	3.0	11	4.9	11	5.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	7	4.9	7	4.9
Building Materials					*	
Chemicals	—	—	18	5.4	18	5.4
Communications	—	—	7	5.0	7	5.0
Computer Services & Software	—	—	8	5.2	8	5.2
Construction/Engineering					*	
Consulting	1	8.0	16	5.4	16	5.7
Cosmetics					*	
Diversified Products	—	—	7	5.4	7	5.4
Education/Academia	2	4.5	8	4.0	8	5.1
Electrical & Electronic	—	—	20	4.9	20	4.9
Finance/Banking	1	—	58	5.0	58	5.1
Food & Beverage	—	—	17	5.2	17	5.2
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	7	3.8	6	3.7	10	4.5
Hospital & Health Care	3	1.7	39	5.3	40	5.3
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	1	—	62	5.5	62	5.5
Manufacturing	3	4.8	88	5.3	89	5.4
Mining					*	
Non-profit Organization	1	4.0	11	5.0	12	5.0
Ofc./Computer/Bus. Equip.	—	—	5	5.3	5	5.3
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	5	6.0	5	6.0
Printing & Publishing	—	—	14	5.2	15	5.3
Research & Development	—	—	7	5.6	7	5.6
Restaurant	—	—	5	5.4	5	5.4
Retail	—	—	18	5.0	18	5.0
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	8	4.0	8	4.0
Textiles					*	
Tobacco					*	
Transportation	1	5.5	10	5.2	11	5.2
Utilities	1	—	19	5.4	19	5.4
Other	2	4.0	34	5.2	35	5.3
TOTAL CENTRAL REGION**	24	3.5	534	5.2	544	5.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Salary Structure Adjustments

CENTRAL REGION

INDUSTRY	NON-EXEMPT No. Cos.	NON-EXEMPT %	EXEMPT No. Cos.	EXEMPT %	OFFICERS/EXECUTIVES No. Cos.	OFFICERS/EXECUTIVES %
Aerospace	15	2.6	15	3.3	10	3.3
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	10	2.5	10	3.2	6	4.3
Building Materials	*		*		*	
Chemicals	19	3.2	20	4.2	17	4.6
Communications	7	3.4	9	4.2	5	5.6
Computer Services & Software	9	1.7	9	1.5	6	.4
Construction/Engineering	*		*		*	
Consulting	8	3.3	10	3.5	8	5.2
Cosmetics	*		*		*	
Diversified Products	10	3.2	11	3.8	10	3.9
Education/Academia	10	3.0	11	3.1	6	1.4
Electrical & Electronic	27	3.4	27	3.5	19	3.4
Finance/Banking	60	2.7	62	2.7	52	2.9
Food & Beverage	23	3.6	23	3.8	16	3.8
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	20	3.3	21	3.6	16	3.6
Hospital & Health Care	45	3.6	48	3.7	37	3.9
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	73	3.5	72	3.7	58	3.8
Manufacturing	109	3.5	110	3.7	80	4.1
Mining	*		*		*	
Non-profit Organization	16	2.9	16	3.0	9	2.6
Ofc./Computer/Bus. Equip.	3	4.2	5	4.0	4	4.0
Petroleum	6	4.0	6	4.2	6	4.2
Petroleum Services	*		*		*	
Pharmaceuticals	7	4.0	7	4.2	7	4.3
Printing & Publishing	20	4.2	20	4.4	13	4.0
Research & Development	9	4.0	9	4.1	8	4.5
Restaurant	6	4.3	6	5.9	4	5.1
Retail	18	3.2	21	3.2	18	2.6
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	12	2.1	12	2.4	10	2.9
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	10	1.5	14	2.7	11	2.5
Utilities	30	3.4	32	3.9	22	4.2
Other	33	3.1	34	3.2	28	3.5
TOTAL CENTRAL REGION**	642	3.3	669	3.5	506	3.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

American Compensation Association
1991/1992 Salary Budget Survey

1992 Projected Salary Structure Adjustments

CENTRAL REGION

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	**No. Cos.**	**%**	**No. Cos.**	**%**	**No. Cos.**	**%**
Aerospace	13	3.0	13	2.9	9	2.7
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	8	3.8	9	3.6	5	4.3
Building Materials	*		*		*	
Chemicals	19	3.7	20	4.4	18	4.6
Communications	7	3.2	8	3.3	5	3.9
Computer Services & Software	6	2.9	5	3.5	3	2.7
Construction/Engineering	*		*		*	
Consulting	8	4.3	9	4.0	7	4.9
Cosmetics	*		*		*	
Diversified Products	9	4.3	10	4.5	8	4.6
Education/Academia	6	4.8	6	4.2	3	3.0
Electrical & Electronic	24	3.9	24	4.1	16	4.0
Finance/Banking	51	3.4	52	3.5	45	3.7
Food & Beverage	21	3.6	21	3.8	15	4.1
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	11	2.5	12	2.6	9	3.4
Hospital & Health Care	43	3.7	48	3.8	33	3.6
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	63	3.8	63	4.0	53	4.3
Manufacturing	97	3.8	99	4.2	78	4.4
Mining	*		*		*	
Non-profit Organization	13	4.3	13	3.5	8	3.4
Ofc./Computer/Bus. Equip.	4	4.0	5	4.2	4	4.1
Petroleum	5	4.0	5	4.4	5	4.4
Petroleum Services	*		*		*	
Pharmaceuticals	5	3.1	5	4.9	5	5.0
Printing & Publishing	17	4.0	18	3.8	11	3.7
Research & Development	8	3.8	8	3.6	7	3.7
Restaurant	6	3.3	6	4.0	4	5.1
Retail	18	3.8	21	4.1	16	4.1
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	10	2.8	10	3.4	7	4.1
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	9	2.6	13	3.5	10	3.5
Utilities	24	3.6	25	3.9	18	4.0
Other	28	3.6	33	3.6	27	3.8
TOTAL CENTRAL REGION**	558	3.6	588	3.8	447	4.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Non-Exempt Salary Employees

American Compensation Association
1991/1992 Salary Budget Survey

SOUTHERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	5.1	19	4.9	19	5.3
Airlines					*	
Apparel Manufacturing	—	—	6	5.0	6	5.0
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	5.0	7	4.6	8	4.8
Communications	—	—	14	4.8	14	4.9
Computer Services & Software	—	—	15	5.4	15	5.5
Construction/Engineering	—	—	6	4.2	6	4.2
Consulting	2	4.6	10	4.9	11	5.3
Cosmetics					*	
Diversified Products					*	
Education/Academia	7	4.1	7	2.6	13	3.6
Electrical & Electronic	1	5.0	18	4.9	19	4.9
Finance/Banking	—	—	43	4.8	43	4.9
Food & Beverage	—	—	6	5.4	6	5.4
Forest & Paper Products	1	3.5	4	4.3	5	4.2
Gas Transmission Lines	—	—	6	5.0	6	5.2
Government/Public Sector	6	3.7	18	3.8	20	4.5
Hospital & Health Care	12	3.8	38	4.3	39	5.3
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	—	—	19	5.3	19	5.3
Manufacturing	4	4.3	27	4.9	31	4.8
Mining					*	
Non-profit Organization	3	3.7	7	4.3	9	4.6
Ofc./Computer/Bus. Equip.					*	
Petroleum	1	5.5	22	5.8	23	5.8
Petroleum Services	1	5.5	6	5.6	7	5.6
Pharmaceuticals					*	
Printing & Publishing	1	1.4	10	4.4	10	4.5
Research & Development	—	—	5	5.5	5	5.5
Restaurant					*	
Retail	—	—	14	4.9	14	4.9
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	1	4.0	7	2.7	8	2.9
Tobacco					*	
Transportation					*	
Utilities	3	3.2	23	4.7	24	4.9
Other	3	1.9	34	5.0	35	5.1
TOTAL SOUTHERN REGION**	50	3.8	424	4.8	449	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Non-Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	17	5.0	17	5.0
Airlines					*	
Apparel Manufacturing	—	—	6	4.9	6	4.9
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	5.0	7	5.5	8	5.6
Communications	—	—	13	4.7	13	4.7
Computer Services & Software	—	—	13	5.2	13	5.2
Construction/Engineering	—	—	6	5.1	6	5.1
Consulting	2	4.0	10	4.6	11	4.9
Cosmetics					*	
Diversified Products					*	
Education/Academia	6	4.2	4	3.5	9	4.3
Electrical & Electronic	1	5.0	16	5.1	17	5.2
Finance/Banking	—	—	36	4.7	36	4.7
Food & Beverage	—	—	6	5.3	6	5.3
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	3	5.3	13	3.2	14	4.1
Hospital & Health Care	11	3.9	27	4.6	29	5.8
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	—	—	15	5.1	15	5.1
Manufacturing	3	3.8	21	5.1	24	5.0
Mining					*	
Non-profit Organization	1	3.5	8	3.2	8	3.6
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	17	5.4	17	5.4
Petroleum Services	1	5.0	5	4.5	6	4.6
Pharmaceuticals					*	
Printing & Publishing	1	3.0	9	4.3	9	4.7
Research & Development					*	
Restaurant					*	
Retail	—	—	13	5.0	13	5.0
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	2	4.3	5	4.4	7	4.4
Tobacco					*	
Transportation					*	
Utilities	2	4.3	19	4.9	20	5.0
Other	—	—	30	5.0	30	5.1
TOTAL SOUTHERN REGION**	36	4.2	357	4.8	377	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Exempt Salary Employees

SOUTHERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	20	4.9	20	5.0
Airlines					*	
Apparel Manufacturing	—	—	6	5.1	6	5.1
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	—	—	8	4.7	8	4.9
Communications	1	—	14	4.9	15	4.9
Computer Services & Software	—	—	17	5.6	17	5.6
Construction/Engineering	—	—	7	4.7	7	4.7
Consulting	3	4.8	12	5.2	13	5.9
Cosmetics					*	
Diversified Products					*	
Education/Academia	6	3.5	8	3.0	12	3.4
Electrical & Electronic	1	5.0	18	4.8	19	4.9
Finance/Banking	—	—	42	4.8	42	4.8
Food & Beverage	—	—	6	5.4	6	5.4
Forest & Paper Products	1	3.5	4	4.3	5	4.2
Gas Transmission Lines	—	—	6	5.1	6	5.3
Government/Public Sector	5	3.5	18	4.1	20	4.6
Hospital & Health Care	11	4.4	43	4.4	41	5.3
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	—	—	19	5.3	19	5.3
Manufacturing	1	4.0	31	5.2	32	5.1
Mining					*	
Non-profit Organization	3	3.7	7	3.9	9	4.2
Ofc./Computer/Bus. Equip.					*	
Petroleum	1	5.5	22	6.0	23	6.1
Petroleum Services	1	5.5	6	5.6	7	5.6
Pharmaceuticals					*	
Printing & Publishing	1	5.0	10	4.3	10	4.8
Research & Development	—	—	5	5.8	5	5.8
Restaurant					*	
Retail	—	—	19	4.7	19	4.7
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	—	—	8	3.0	8	3.0
Tobacco					*	
Transportation	1	4.8	5	4.2	5	4.4
Utilities	1	3.3	23	4.9	23	5.1
Other	2	1.3	36	5.2	36	5.3
TOTAL SOUTHERN REGION**	39	3.9	451	4.9	464	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases
Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	18	5.1	18	5.1
Airlines					*	
Apparel Manufacturing	—	—	6	5.0	6	5.0
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	—	—	8	5.5	8	5.6
Communications	—	—	14	4.9	14	4.9
Computer Services & Software	—	—	14	5.2	14	5.3
Construction/Engineering	—	—	6	5.2	6	5.2
Consulting	4	2.5	11	4.9	12	5.3
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	3.5	6	3.9	9	4.1
Electrical & Electronic	1	5.0	16	5.2	17	5.2
Finance/Banking	—	—	35	4.7	35	4.7
Food & Beverage	—	—	6	5.3	6	5.3
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	3	5.3	13	3.1	14	4.0
Hospital & Health Care	10	3.6	31	4.9	32	5.8
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	—	—	15	5.2	15	5.2
Manufacturing	1	4.0	25	5.2	26	5.2
Mining					*	
Non-profit Organization	1	3.5	8	3.2	8	3.6
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	17	5.6	17	5.7
Petroleum Services	1	5.0	5	4.5	6	4.6
Pharmaceuticals					*	
Printing & Publishing	1	5.0	9	4.3	9	4.9
Research & Development					*	
Restaurant					*	
Retail	—	—	18	4.9	18	4.9
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	—	—	7	4.5	7	4.5
Tobacco					*	
Transportation					*	
Utilities	—	—	20	5.0	20	5.0
Other	—	—	32	5.0	31	4.9
TOTAL SOUTHERN REGION**	28	3.8	385	4.9	394	5.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Officer & Executive Level

American Compensation Association
1991/1992 Salary Budget Survey

SOUTHERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	14	5.1	14	5.2
Airlines					*	
Apparel Manufacturing	—	—	5	5.4	5	5.4
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	—	—	8	4.7	8	4.7
Communications	—	—	11	5.9	11	6.0
Computer Services & Software	—	—	14	5.6	14	5.6
Construction/Engineering	—	—	7	5.0	7	5.0
Consulting	3	5.3	10	3.7	12	4.7
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	3.5	7	3.1	12	3.2
Electrical & Electronic	1	5.0	16	4.7	17	4.7
Finance/Banking	—	—	43	4.4	43	4.5
Food & Beverage	—	—	6	5.7	6	5.7
Forest & Paper Products	1	3.5	4	4.9	5	4.6
Gas Transmission Lines	—	—	6	5.3	6	5.7
Government/Public Sector	5	3.5	17	4.1	19	4.6
Hospital & Health Care	5	6.2	34	5.6	32	6.3
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	—	—	18	5.9	18	5.9
Manufacturing	1	4.0	27	5.5	28	5.3
Mining					*	
Non-profit Organization	3	2.7	6	3.8	8	3.9
Ofc./Computer/Bus. Equip.					*	
Petroleum	1	2.5	20	6.6	21	6.5
Petroleum Services	1	—	6	5.1	6	5.1
Pharmaceuticals					*	
Printing & Publishing	1	7.0	8	4.4	8	5.2
Research & Development					*	
Restaurant					*	
Retail	—	—	17	4.6	17	4.6
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	—	—	8	3.1	8	3.1
Tobacco					*	
Transportation	—	—	5	5.3	5	5.3
Utilities	1	3.3	23	5.2	23	5.3
Other	1	.6	26	5.1	26	5.1
TOTAL SOUTHERN REGION**	28	4.0	400	5.0	413	5.1

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Officer & Executive Level

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	13	5.2	13	5.2
Airlines					*	
Apparel Manufacturing	—	—	5	5.1	5	5.1
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	—	—	8	5.5	8	5.5
Communications	—	—	11	5.3	11	5.4
Computer Services & Software	—	—	11	5.5	11	5.5
Construction/Engineering	—	—	6	5.3	6	5.3
Consulting	4	2.6	9	5.2	11	5.5
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	3.5	6	3.7	9	4.0
Electrical & Electronic	1	5.0	14	5.0	15	5.0
Finance/Banking	—	—	35	4.5	35	4.5
Food & Beverage	—	—	6	5.6	6	5.6
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	2	5.0	12	2.8	13	3.4
Hospital & Health Care	7	3.9	29	5.6	30	6.4
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	—	—	14	5.5	14	5.5
Manufacturing	1	4.0	23	5.5	24	5.4
Mining					*	
Non-profit Organization	2	4.3	7	2.9	8	3.6
Ofc./Computer/Bus. Equip.						*
Petroleum	—	—	16	6.1	16	6.2
Petroleum Services	1	5.0	4	5.4	5	5.3
Pharmaceuticals					*	
Printing & Publishing	1	7.1	7	4.4	7	5.7
Research & Development					*	
Restaurant					*	
Retail	—	—	16	5.2	16	5.2
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	—	—	7	4.6	7	4.6
Tobacco					*	
Transportation					*	
Utilities	—	—	19	5.2	19	5.2
Other	—	—	25	5.2	25	5.1
TOTAL SOUTHERN REGION**	24	4.0	345	5.0	356	5.2

SOUTHERN REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Salary Structure Adjustments

American Compensation Association
1991/1992 Salary Budget Survey

SOUTHERN REGION

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	16	2.3	18	2.3	13	2.2
Airlines	*		*		*	
Apparel Manufacturing	6	3.1	6	3.8	5	3.6
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	8	4.0	8	4.3	8	4.3
Communications	10	3.0	13	3.4	7	3.1
Computer Services & Software	11	2.6	13	2.9	10	1.7
Construction/Engineering	6	2.7	6	3.4	6	3.4
Consulting	*		*		*	
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	11	2.5	10	2.3	8	2.0
Electrical & Electronic	16	3.5	16	3.4	11	2.6
Finance/Banking	38	3.1	37	3.1	35	3.1
Food & Beverage	6	4.0	6	3.9	6	4.4
Forest & Paper Products	*		*		*	
Gas Transmission Lines	5	2.9	5	3.6	6	4.4
Government/Public Sector	21	2.4	21	2.2	17	2.1
Hospital & Health Care	35	3.2	37	3.6	22	4.0
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	18	3.4	18	4.0	16	4.4
Manufacturing	25	3.3	26	3.9	18	4.0
Mining	*		*		*	
Non-profit Organization	6	4.6	6	4.3	5	5.5
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	23	4.6	23	5.4	21	4.8
Petroleum Services	7	3.4	7	5.7	6	7.3
Pharmaceuticals	*		*		*	
Printing & Publishing	8	3.8	8	4.6	6	4.7
Research & Development	5	2.7	5	2.9	2	3.0
Restaurant	*		*		*	
Retail	11	3.3	13	2.7	8	2.4
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	8	3.2	8	2.1	8	2.3
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	23	4.0	23	4.3	19	4.1
Other	32	2.9	33	3.3	20	2.9
TOTAL SOUTHERN REGION**	391	3.3	405	3.5	317	3.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	**No. Cos.**	**%**	**No. Cos.**	**%**	**No. Cos.**	**%**
Aerospace	15	3.4	17	3.3	10	4.1
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	8	4.7	8	4.7	8	4.7
Communications	11	2.7	11	3.3	6	3.8
Computer Services & Software	10	3.6	10	4.0	8	4.3
Construction/Engineering	5	4.0	5	4.2	5	3.8
Consulting	*		*		*	
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	8	2.8	8	2.4	7	2.0
Electrical & Electronic	13	4.2	13	3.7	8	3.1
Finance/Banking	34	2.8	32	2.7	31	2.7
Food & Beverage	5	4.6	5	4.2	5	4.7
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	16	1.7	16	2.3	14	1.7
Hospital & Health Care	24	4.2	26	4.0	17	4.4
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	11	3.6	11	3.9	10	4.2
Manufacturing	22	3.6	24	4.3	19	4.4
Mining	*		*		*	
Non-profit Organization	6	2.9	6	2.9	6	3.0
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	16	4.4	16	5.0	15	5.6
Petroleum Services	6	3.8	6	3.7	5	3.8
Pharmaceuticals	*		*		*	
Printing & Publishing	8	3.0	8	3.2	6	2.8
Research & Development	*		*		*	
Restaurant	*		*		*	
Retail	11	3.4	14	2.9	9	2.9
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	7	4.7	7	4.1	7	4.2
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	19	3.8	20	3.8	17	3.7
Other	26	3.3	27	3.4	17	3.1
TOTAL SOUTHERN REGION**	326	3.5	336	3.6	271	3.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Non-Exempt Salary Employees

WESTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	1.0	33	4.3	33	4.3
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	8	6.0	8	6.0
Building Materials					*	
Chemicals					*	
Communications	1	3.0	13	5.7	14	5.5
Computer Services & Software	—	—	29	6.0	29	5.8
Construction/Engineering	—	—	9	4.9	9	5.2
Consulting	4	5.0	30	4.6	31	5.1
Cosmetics					*	
Diversified Products					*	
Education/Academia	7	4.6	9	4.3	13	5.5
Electrical & Electronic	4	3.1	46	4.9	47	5.2
Finance/Banking	1	6.0	53	4.9	54	4.9
Food & Beverage	3	3.2	12	4.5	12	5.3
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	9	4.3	9	4.0	12	6.3
Hospital & Health Care	8	4.0	30	5.4	33	5.9
Hotel/Motel	—	—	6	4.8	6	4.8
Instrument Manufacturing	—	—	14	5.6	14	5.6
Insurance	—	—	23	5.4	23	5.4
Manufacturing	3	2.0	41	5.2	41	5.3
Mining	—	—	8	4.8	8	4.9
Non-profit Organization	—	—	7	5.1	7	5.1
Ofc./Computer/Bus. Equip.	1	7	14	5.8	14	5.9
Petroleum	—	—	8	5.9	8	5.9
Petroleum Services					*	
Pharmaceuticals	—	—	9	6.5	9	6.5
Printing & Publishing	3	4.3	6	4.6	[illegible]	4.9
Research & Development	—	—	13	4.9	13	4.9
Restaurant					*	
Retail	1	4.0	15	4.7	16	4.7
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	6	3.6	13	5.0	18	4.8
Other	3	2.6	43	4.9	44	5.0
TOTAL WESTERN REGION**	58	3.8	524	5.0	551	5.2

* Fewer than five survey respondents | ** Total line reflects all data submitted

1992 Projected Increases

Non-Exempt Salary Employees

WESTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	---	—	27	4.6	27	4.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	8	5.5	8	5.5
Building Materials					*	
Chemicals					*	
Communications	1	4.0	11	6.1	12	5.9
Computer Services & Software	—	—	26	5.7	26	5.8
Construction/Engineering	—	—	9	5.2	9	5.5
Consulting	5	4.7	29	4.7	29	5.5
Cosmetics					*	
Diversified Products					*	
Education/Academia	2	2.0	6	5.5	8	4.7
Electrical & Electronic	1	5.0	33	5.1	34	5.2
Finance/Banking	1	6.0	50	4.9	51	4.9
Food & Beverage	3	3.5	12	4.6	12	5.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector					*	
Hospital & Health Care	7	3.2	25	5.2	28	5.5
Hotel/Motel	—	—	6	4.9	6	4.9
Instrument Manufacturing	—	—	12	5.6	13	5.7
Insurance	—	—	18	5.5	18	5.5
Manufacturing	1	3.0	34	5.6	35	5.6
Mining	—	—	7	4.9	8	4.9
Non-profit Organization	—	—	6	5.2	6	5.2
Ofc./Computer/Bus. Equip.	—	—	10	5.7	10	5.7
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	9	6.6	9	6.6
Printing & Publishing	2	3.8	5	5.1	7	4.7
Research & Development	—	—	12	4.8	11	4.8
Restaurant					*	
Retail	1	4.0	15	4.6	15	4.6
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	4	4.2	12	5.1	16	4.9
Other	3	3.0	40	5.0	41	5.1
TOTAL WESTERN REGION**	38	3.6	448	5.1	467	5.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases

Exempt Salary Employees

WESTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	33	4.2	33	4.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	8	6.0	8	6.0
Building Materials					*	
Chemicals					*	
Communications	—	—	15	5.5	15	5.5
Computer Services & Software	—	—	29	6.1	29	6.2
Construction/Engineering	—	—	9	5.0	9	5.4
Consulting	3	5.3	27	5.1	28	5.5
Cosmetics					*	
Diversified Products	—	—	5	4.6	5	4.6
Education/Academia	5	5.2	10	4.8	14	5.3
Electrical & Electronic	2	2.8	48	5.1	49	5.3
Finance/Banking	1	6.0	52	5.0	53	5.0
Food & Beverage	2	3.8	12	4.7	12	5.3
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	10	4.2	10	3.9	13	5.9
Hospital & Health Care	2	4.3	33	5.5	34	5.6
Hotel/Motel	—	—	7	4.7	7	4.7
Instrument Manufacturing	—	—	14	5.7	14	5.7
Insurance	—	—	23	5.3	23	5.3
Manufacturing	3	2.0	41	5.0	41	5.2
Mining	—	—	8	5.1	9	5.1
Non-profit Organization	—	—	7	5.3	7	5.3
Ofc./Computer/Bus. Equip.	1	.7	14	5.9	14	6.1
Petroleum	—	—	8	5.9	8	5.9
Petroleum Services					*	
Pharmaceuticals	—	—	9	6.5	9	6.5
Printing & Publishing	2	4.5	7	4.2	8	4.8
Research & Development	—	—	14	5.1	14	5.1
Restaurant					*	
Retail	—	—	19	4.6	19	4.6
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	3	3.4	17	5.0	19	5.0
Other	1	5.0	44	4.9	45	4.9
TOTAL WESTERN REGION**	36	4.0	546	5.1	562	5.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Exempt Salary Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	27	4.6	27	4.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	8	5.5	8	5.5
Building Materials					*	
Chemicals					*	
Communications	—	—	13	5.9	13	5.9
Computer Services & Software	—	—	26	5.9	26	6.0
Construction/Engineering	—	—	9	5.3	9	5.7
Consulting	4	4.9	25	5.8	26	6.8
Cosmetics					*	
Diversified Products					*	
Education/Academia	2	2.0	6	5.0	8	4.2
Electrical & Electronic	2	2.5	34	5.2	35	5.3
Finance/Banking	1	6.0	48	5.0	49	5.0
Food & Beverage	2	4.3	12	4.8	12	5.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	5	3.9	4	4.0	5	5.0
Hospital & Health Care	2	3.5	27	5.4	28	5.4
Hotel/Motel	—	—	7	4.7	7	4.7
Instrument Manufacturing	—	—	12	5.7	13	5.7
Insurance	—	—	18	5.4	18	5.4
Manufacturing	1	3.0	34	5.5	35	5.6
Mining	—	—	7	4.9	8	4.9
Non-profit Organization	—	—	6	5.4	6	5.4
Ofc./Computer/Bus. Equip.	—	—	10	5.7	10	5.7
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	9	6.7	9	6.7
Printing & Publishing	1	3.5	6	4.8	7	4.6
Research & Development	—	—	13	5.0	12	5.0
Restaurant					*	
Retail	—	—	19	4.8	19	4.8
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	1	4.5	14	5.1	15	5.0
Other	2	3.0	40	5.0	41	5.1
TOTAL WESTERN REGION**	25	3.6	461	5.2	473	5.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

WESTERN REGION

1991 Actual Increases
Officer & Executive Level

American Compensation Association
1991/1992 Salary Budget Survey

WESTERN REGION

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	**No. Cos.**	**%**	**No. Cos.**	**%**	**No. Cos.**	**%**
Aerospace	—	—	27	4.4	27	4.5
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	7	5.8	7	5.8
Building Materials					*	
Chemicals					*	
Communications	—	—	13	5.7	13	5.7
Computer Services & Software	—	—	24	6.6	24	6.7
Construction/Engineering	—	—	8	4.9	8	5.3
Consulting	4	5.0	30	4.0	31	4.5
Cosmetics					*	
Diversified Products	—	—	5	4.4	5	4.4
Education/Academia	2	2.0	10	5.7	12	5.1
Electrical & Electronic	2	2.8	42	5.4	43	5.4
Finance/Banking	1	10.0	45	4.6	46	4.8
Food & Beverage	2	3.8	11	5.1	11	5.8
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	9	4.7	8	3.8	12	5.8
Hospital & Health Care	1	10.0	28	6.1	29	6.2
Hotel/Motel	—	—	7	4.8	7	4.8
Instrument Manufacturing	—	—	12	5.3	12	5.3
Insurance	—	—	19	5.5	19	5.5
Manufacturing	3	2.0	35	5.1	35	5.5
Mining	—	—	7	6.1	7	6.1
Non-profit Organization	—	—	6	5.5	6	5.5
Ofc./Computer/Bus. Equip.	—	—	11	5.0	11	5.0
Petroleum	—	—	8	6.8	8	6.9
Petroleum Services					*	
Pharmaceuticals	—	—	8	6.8	8	6.8
Printing & Publishing	2	3.6	7	4.0	8	4.4
Research & Development	—	—	9	4.8	9	4.8
Restaurant					*	
Retail	—	—	16	4.4	16	4.4
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	2	2.5	12	5.7	14	5.4
Other	1	6.0	39	5.1	40	5.1
TOTAL WESTERN REGION**	29	4.3	474	5.2	488	5.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases
Officer & Executive Level

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	24	5.0	24	5.1
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	7	5.4	7	5.4
Building Materials					*	
Chemicals					*	
Communications	—	—	11	6.2	11	6.2
Computer Services & Software	—	—	21	6.0	21	6.1
Construction/Engineering	—	—	8	5.3	8	5.6
Consulting	6	4.8	27	4.8	28	5.7
Cosmetics					*	
Diversified Products					*	
Education/Academia	2	2.0	5	4.8	7	4.0
Electrical & Electronic	2	2.5	28	5.4	29	5.4
Finance/Banking	1	10.0	42	5.0	43	5.1
Food & Beverage	2	4.3	11	5.0	11	5.8
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector					*	
Hospital & Health Care	1	3.5	22	5.6	23	5.4
Hotel/Motel	—	—	7	4.9	7	4.9
Instrument Manufacturing	—	—	12	5.7	13	5.7
Insurance	—	—	16	5.7	16	5.7
Manufacturing	1	3.0	29	5.8	30	6.1
Mining	—	—	6	5.3	6	5.3
Non-profit Organization	—	—	5	5.7	5	5.7
Ofc./Computer/Bus. Equip.	—	—	8	5.3	8	5.3
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	8	6.9	8	6.9
Printing & Publishing	1	3.5	6	4.8	7	4.6
Research & Development	—	—	8	4.4	8	4.4
Restaurant					*	
Retail	—	—	15	4.6	15	4.6
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	1	5.0	9	5.6	10	5.5
Other	2	3.0	34	5.1	36	5.1
TOTAL WESTERN REGION**	24	4.0	395	5.3	409	5.4

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Salary Structure Adjustments

American Compensation Association
1991/1992 Salary Budget Survey

WESTERN REGION

INDUSTRY	NON-EXEMPT No. Cos.	NON-EXEMPT %	EXEMPT No. Cos.	EXEMPT %	OFFICERS/EXECUTIVES No. Cos.	OFFICERS/EXECUTIVES %
Aerospace	30	2.4	30	2.5	21	2.8
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	8	3.3	8	3.8	4	4.0
Building Materials	*		*		*	
Chemicals	*		*		*	
Communications	11	3.8	12	4.2	8	5.4
Computer Services & Software	25	3.5	24	3.8	12	3.4
Construction/Engineering	8	3.9	8	4.9	4	3.8
Consulting	14	3.8	13	3.9	13	3.2
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	11	3.0	12	3.0	10	3.2
Electrical & Electronic	42	3.4	42	3.6	23	3.4
Finance/Banking	49	2.8	47	2.9	34	2.6
Food & Beverage	10	3.5	10	4.7	8	4.6
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	11	3.5	12	4.0	10	3.4
Hospital & Health Care	28	3.6	28	4.1	19	4.4
Hotel/Motel	4	3.1	5	2.9	5	2.7
Instrument Manufacturing	11	2.8	11	3.2	7	2.7
Insurance	20	4.2	20	4.4	18	5.3
Manufacturing	39	3.0	37	3.6	17	3.2
Mining	9	2.9	9	3.2	5	3.1
Non-profit Organization	6	4.0	6	4.2	5	2.7
Ofc./Computer/Bus. Equip.	12	3.5	11	4.2	7	1.9
Petroleum	8	4.2	8	5.6	6	3.8
Petroleum Services	*		*		*	
Pharmaceuticals	8	4.0	8	3.7	5	5.7
Printing & Publishing	7	3.1	7	3.6	6	3.5
Research & Development	10	4.2	11	3.9	3	4.5
Restaurant	*		*		*	
Retail	14	3.7	17	3.4	12	3.4
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	19	3.2	19	3.4	11	4.2
Other	39	3.4	38	3.3	27	2.9
TOTAL WESTERN REGION**	475	3.4	474	3.6	317	3.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Salary Structure Adjustments

	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	25	3.4	25	3.5	18	3.9
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	**7**	**4.1**	**7**	**4.2**	**4**	**4.6**
Building Materials	*		*		*	
Chemicals	*		*		*	
Communications	11	4.2	12	4.1	8	5.1
Computer Services & Software	21	3.4	21	3.7	10	3.1
Construction/Engineering	6	5.3	6	5.4	2	3.3
Consulting	**13**	**4.0**	**12**	**4.2**	**12**	**3.5**
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	6	2.3	6	2.3	5	2.0
Electrical & Electronic	33	3.5	32	3.7	16	3.3
Finance/Banking	45	2.9	42	3.2	30	3.5
Food & Beverage	**9**	**4.0**	**9**	**4.3**	**7**	**4.5**
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	*		*		*	
Hospital & Health Care	21	3.6	21	4.1	14	4.5
Hotel/Motel	4	4.1	5	3.7	5	3.5
Instrument Manufacturing	**10**	**4.2**	**10**	**4.5**	**8**	**3.7**
Insurance	**16**	**3.8**	**16**	**3.8**	**14**	**4.3**
Manufacturing	**30**	**4.0**	**28**	**3.9**	**15**	**3.9**
Mining	8	4.3	7	4.6	4	5.8
Non-profit Organization	5	3.3	5	3.7	4	5.0
Ofc./Computer/Bus. Equip.	9	4.0	9	4.8	6	4.2
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	**7**	**4.5**	**7**	**4.8**	**4**	**5.3**
Printing & Publishing	5	3.7	5	3.7	4	3.9
Research & Development	8	3.9	9	4.1	4	4.4
Restaurant	*		*		*	
Retail	**15**	**3.7**	**17**	**3.7**	**13**	**3.2**
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	**17**	**3.3**	**15**	**3.3**	**9**	**4.3**
Other	**36**	**3.7**	**37**	**3.8**	**27**	**3.6**
TOTAL WESTERN REGION**	391	3.6	388	3.8	262	3.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Non-management Salaried Employees

CANADA

INDUSTRY	GENERAL INCREASE/COLA No. Cos.	GENERAL INCREASE/COLA %	MERIT INCREASE No. Cos.	MERIT INCREASE %	TOTAL INCREASE No. Cos.	TOTAL INCREASE %
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	5.0	8	5.4	8	6.0
Communications					*	
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	7	4.5	15	3.9	15	6.0
Cosmetics					*	
Diversified Products					*	
Education/Academia	7	4.6	5	2.6	8	5.7
Electrical & Electronic	1	5.7	7	5.3	8	5.4
Finance/Banking	5	4.3	21	4.6	22	5.4
Food & Beverage	—	—	8	4.9	8	4.9
Forest & Paper Products	4	2.6	5	4.2	8	3.9
Gas Transmission Lines					*	
Government/Public Sector	12	4.7	14	3.2	20	5.0
Hospital & Health Care	5	5.2	4	4.1	7	6.1
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	3	4.3	18	5.3	19	6.0
Manufacturing	1	5.0	11	4.5	11	4.9
Mining	—	—	6	5.9	6	5.9
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	1	6.0	7	6.1	8	6.1
Petroleum Services					*	
Pharmaceuticals	3	4.5	12	5.2	12	6.3
Printing & Publishing	3	4.5	5	5.3	7	5.7
Research & Development					*	
Restaurant					*	
Retail	2	4.4	5	3.5	8	3.9
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.9	5	5.2	6	6.0
Utilities	6	4.8	4	3.7	9	5.4
Other	5	4.5	9	4.6	13	5.3
TOTAL CANADIAN FIRMS**	77	4.6	198	4.6	234	5.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases
Non-management Salaried Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	3.3	7	4.9	7	5.7
Communications					*	
Computer Services & Software	1				*	
Construction/Engineering					*	
Consulting	5	4.1	9	4.0	9	6.1
Cosmetics					*	
Diversified Products					*	
Education/Academia	5	4.1	4	2.0	5	5.7
Electrical & Electronic	1	5.0	7	5.2	8	5.2
Finance/Banking	2	4.0	15	4.5	16	4.7
Food & Beverage	—	—	7	5.2	7	5.2
Forest & Paper Products	3	4.7	3	3.3	5	4.8
Gas Transmission Lines					*	
Government/Public Sector	11	3.7	9	3.7	14	5.3
Hospital & Health Care	4	4.8	4	4.4	6	6.1
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	4.0	13	4.6	13	5.2
Manufacturing	1	5.0	9	4.5	9	5.1
Mining	—	—	5	4.8	5	4.8
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	6	4.8	6	4.8
Petroleum Services					*	
Pharmaceuticals	2	5.5	11	5.1	11	6.1
Printing & Publishing					*	
Research & Development					*	
Restaurant					*	
Retail	1	3.0	6	4.5	8	4.3
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.7	4	4.5	5	5.5
Utilities	5	4.6	3	3.9	6	5.5
Other	5	3.9	9	4.3	13	4.8
TOTAL CANADIAN FIRMS**	63	4.3	161	4.5	185	5.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Management Salaried Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	5.0	8	5.2	7	5.9
Communications	2	5.3	4	5.0	5	6.1
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	6	3.3	14	3.7	14	5.2
Cosmetics					*	
Diversified Products					*	
Education/Academia	7	4.3	5	2.7	8	5.4
Electrical & Electronic	1	5.7	8	4.8	8	5.5
Finance/Banking	4	4.6	21	4.6	21	5.4
Food & Beverage	—	—	8	5.3	8	5.3
Forest & Paper Products	3	1.5	7	3.6	8	3.8
Gas Transmission Lines					*	
Government/Public Sector	13	4.3	14	3.3	20	5.1
Hospital & Health Care	6	5.1	4	4.4	8	6.0
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	3	3.8	18	5.1	19	5.9
Manufacturing	1	5.0	11	4.5	11	5.0
Mining	—	—	7	5.6	7	5.6
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	8	6.2	8	6.2
Petroleum Services					*	
Pharmaceuticals	2	5.5	12	5.4	12	6.4
Printing & Publishing	3	4.5	5	5.1	7	5.5
Research & Development					*	
Restaurant					*	
Retail	1	5.0	6	3.6	8	4.0
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.9	6	4.1	6	5.8
Utilities	4	3.9	6	4.5	10	5.5
Other	5	4.4	10	4.5	13	5.5
TOTAL CANADIAN FIRMS**	71	4.3	212	4.6	238	5.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Increases

Management Salaried Employees

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	3.3	7	4.9	7	5.7
Communications					*	
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	6	2.6	10	3.6	10	5.0
Cosmetics					*	
Diversified Products					*	
Education/Academia					*	
Electrical & Electronic	1	5.0	8	4.4	8	5.0
Finance/Banking	2	2.8	15	4.4	15	4.7
Food & Beverage	—	—	7	5.4	7	5.4
Forest & Paper Products	2	3.8	5	3.0	5	4.5
Gas Transmission Lines					*	
Government/Public Sector	10	3.8	8	4.1	13	5.4
Hospital & Health Care	4	4.3	4	4.4	6	5.8
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	4.0	12	4.7	13	5.0
Manufacturing	1	5.0	9	4.6	9	5.1
Mining	—	—	6	4.7	6	4.7
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	6	4.8	6	4.8
Petroleum Services					*	
Pharmaceuticals	2	5.5	11	5.1	11	6.1
Printing & Publishing					*	
Research & Development					*	
Restaurant					*	
Retail	1	3.0	6	4.5	8	4.3
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.7	5	3.9	5	5.8
Utilities	3	4.5	5	4.1	7	5.5
Other	5	4.0	11	4.1	14	5.0
TOTAL CANADIAN FIRMS**	58	3.9	170	4.4	186	5.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Increases
Officers & Executives Level

American Compensation Association
1991/1992 Salary Budget Survey

CANADA

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	5.0	6	5.0	6	5.9
Communications	2	5.0	4	4.6	5	5.7
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	6	5.0	10	4.2	12	6.0
Cosmetics					*	
Diversified Products					*	
Education/Academia	5	3.2	1	2.0	5	3.6
Electrical & Electronic	—	—	7	5.3	7	5.3
Finance/Banking	4	3.6	19	4.7	19	5.5
Food & Beverage	—	—	7	5.5	7	5.5
Forest & Paper Products	2	—	7	4.3	8	3.8
Gas Transmission Lines					*	
Government/Public Sector	7	4.3	13	3.8	16	4.9
Hospital & Health Care	3	5.2	3	4.8	5	6.0
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	3	4.2	17	5.5	19	5.8
Manufacturing	—	—	8	4.6	8	4.6
Mining	—	—	7	6.1	7	6.2
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	7	6.2	7	6.2
Petroleum Services					*	
Pharmaceuticals	2	5.5	12	5.8	12	6.7
Printing & Publishing	3	4.8	5	5.4	7	5.9
Research & Development					*	
Restaurant					*	
Retail	1	5.0	7	3.2	8	4.4
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.9	5	3.2	6	4.3
Utilities	3	3.4	5	4.1	8	5.7
Other	5	4.1	9	4.1	12	5.3
TOTAL CANADIAN FIRMS**	54	4.2	186	4.8	211	5.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	3.3	7	4.9	7	5.7
Communications					*	
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	6	4.0	9	2.8	10	5.0
Cosmetics					*	
Diversified Products					*	
Education/Academia					*	
Electrical & Electronic	—	—	7	4.7	7	4.7
Finance/Banking	2	2.8	13	4.3	13	4.8
Food & Beverage	—	—	6	5.5	6	5.5
Forest & Paper Products	2	4.3	4	3.5	5	4.5
Gas Transmission Lines					*	
Government/Public Sector	8	3.8	7	4.5	10	5.8
Hospital & Health Care					*	
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	4.0	12	4.8	13	5.0
Manufacturing	—	—	6	4.9	6	4.9
Mining	—	—	5	4.7	5	4.7
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	6	4.9	6	4.9
Petroleum Services					*	
Pharmaceuticals	2	5.5	11	5.5	11	6.5
Printing & Publishing					*	
Research & Development					*	
Restaurant					*	
Retail	1	3.0	7	4.6	8	4.9
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.7	4	3.5	5	4.7
Utilities	2	4.8	4	3.9	5	6.1
Other	5	3.8	9	4.5	12	5.3
TOTAL CANADIAN FIRMS**	48	4.0	150	4.5	164	5.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

1991 Actual Salary Structure Adjustments

American Compensation Association
1991/1992 Salary Budget Survey

CANADA

	NON-MANAGEMENT		MANAGEMENT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	*		*		*	
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	9	5.4	9	5.2	9	5.2
Communications	4	3.6	5	4.3	4	4.0
Computer Services & Software					*	
Construction/Engineering	*		*		*	
Consulting	10	4.4	9	3.7	8	4.6
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	6	5.4	6	5.4	4	3.9
Electrical & Electronic	7	4.9	8	5.1	6	5.2
Finance/Banking	18	4.1	19	4.2	16	3.6
Food & Beverage	7	4.5	7	5.3	6	6.1
Forest & Paper Products	6	4.3	8	3.7	6	3.2
Gas Transmission Lines	*		*		*	
Government/Public Sector	19	3.6	19	3.4	15	2.8
Hospital & Health Care	6	4.9	6	4.8	2	5.5
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	19	5.1	19	5.1	17	5.1
Manufacturing	7	4.0	7	4.3	6	4.4
Mining	6	4.9	7	4.8	5	5.2
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	7	4.5	8	4.2	7	4.4
Petroleum Services	*		*		*	
Pharmaceuticals	8	5.4	9	5.2	7	5.1
Printing & Publishing	6	4.5	6	4.2	6	4.1
Research & Development	*		*		*	
Restaurant	*		*		*	
Retail	7	3.4	8	3.3	7	3.5
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	6	4.0	6	5.0	6	5.2
Utilities	8	5.1	9	4.6	6	4.3
Other	14	4.1	13	4.2	13	4.2
TOTAL CANADIAN FIRMS**	206	4.5	215	4.5	180	4.4

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Projected Salary Structure Adjustments

	NON-MANAGEMENT		MANAGEMENT		OFFICERS/EXECUTIVES	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	*		*		*	
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	7	5.2	7	5.0	7	4.8
Communications	*		*		*	
Computer Services & Software					*	
Construction/Engineering	*		*		*	
Consulting	9	4.5	9	3.8	8	3.8
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	*		*		*	
Electrical & Electronic	7	4.1	8	4.3	6	4.7
Finance/Banking	15	3.7	15	3.7	13	3.3
Food & Beverage	7	4.6	7	4.9	7	5.4
Forest & Paper Products	4	4.1	6	3.9	5	4.0
Gas Transmission Lines	*		*		*	
Government/Public Sector	15	3.7	14	3.7	12	3.7
Hospital & Health Care	5	4.1	5	4.2	1	4.0
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	10	4.6	10	4.6	8	4.8
Manufacturing	7	3.7	7	3.7	6	3.6
Mining	6	3.3	6	3.3	4	3.1
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	6	3.5	6	3.5	6	3.5
Petroleum Services	*		*		*	
Pharmaceuticals	9	4.9	10	4.6	8	4.9
Printing & Publishing	5	4.3	5	4.4	5	4.4
Research & Development	*		*		*	
Restaurant	*		*		*	
Retail	7	3.3	8	3.8	7	4.0
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	5	4.5	5	4.5	5	4.5
Utilities	8	4.8	9	4.6	6	5.0
Other	14	4.2	15	4.5	13	4.3
TOTAL CANADIAN FIRMS**	173	4.2	179	4.2	147	4.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

Total Promotional Increases for 1991

As a Percent of TOTAL BASE SALARIES

	National		Eastern		Central		Southern		Western		Canadian	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	38	1.1	7	2.8	3	1.1	12	.5	16	.7	—	—
Airlines	1	.1	—	—	—	—	1	.1	—	—	—	—
Apparel Manufacturing	2	1.5	1	2.0	—	—	1	1.0	—	—	—	—
Automotive & Farm Equipment	7	2.0	1	.5	4	2.0	—	—	2	3.0	—	—
Building Materials	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals	20	1.1	8	1.3	9	.8	2	.6	1	3.4	1	.2
Communications	15	1.4	5	.8	1	10.0	5	.9	4	.8	—	—
Computer Services & Software	32	1.1	8	.6	5	.9	6	1.2	13	1.4	2	1.0
Construction/Engineering	9	1.2	1	.8	2	2.5	3	.7	3	1.0	—	—
Consulting	13	3.4	4	1.2	4	5.8	—	—	5	3.2	3	1.8
Cosmetics	2	1.3	2	1.3	—	—	—	—	—	—	—	—
Diversified Products	7	1.0	3	1.0	2	.8	—	—	2	1.1	—	—
Education/Academia	7	3.2	3	3.7	2	5.3	2	.4	—	—	1	2.1
Electrical & Electronic	39	1.1	7	.9	6	2.4	5	.8	21	.8	—	—
Finance/Banking	85	1.3	35	1.3	20	1.5	16	1.1	14	1.3	1	1.0
Food & Beverage	12	1.3	5	1.0	4	2.2	2	.4	1	1.0	1	1.0
Forest & Paper Products	1	.9	1	.9	—	—	—	—	—	—	1	.5
Gas Transmission Lines	4	.7	—	—	—	—	3	.8	1	.3	—	—
Government/Public Sector	9	1.2	3	1.1	3	.2	1	5.0	2	1.1	1	1.0
Hospital & Health Care	17	1.5	5	1.3	5	1.2	3	2.8	4	.9	—	—
Hotel/Motel	—	—	—	—	—	—	—	—	—	—	—	—
Instrument Manufacturing	9	1.0	2	.8	1	.5	—	—	6	1.2	—	—
Insurance	53	1.3	29	1.0	17	1.8	4	1.5	3	.6	1	2.0
Manufacturing	40	1.4	12	1.3	13	1.2	7	1.0	8	2.5	—	—
Mining	2	3.8	—	—	—	—	—	—	2	3.8	—	—
Non-profit Organization	6	.8	3	1.0	3	.5	—	—	—	—	—	—
Ofc./Computer/Bus. Equip.	16	.8	7	.8	2	.8	3	.5	4	.9	1	1.0
Petroleum	13	.9	2	1.0	2	1.6	9	.8	—	—	1	1.0
Petroleum Services	1	1.0	—	—	—	—	1	1.0	—	—	—	—
Pharmaceuticals	18	1.1	10	1.0	5	.9	1	1.0	2	1.9	3	3.7
Printing & Publishing	5	2.8	2	.6	2	4.4	1	4.0	—	—	1	1.0
Research & Development	16	.7	4	.5	5	.6	1	1.0	6	.8	—	—
Restaurant	2	.5	1	.4	1	.5	—	—	—	—	—	—
Retail	5	3.7	3	2.9	—	—	2	5.0	—	—	1	1.0
Rubber	1	.4	—	—	—	—	1	.4	—	—	—	—
Steel, Alum., Copper, Ni.	5	4.1	3	6.4	2	.6	—	—	—	—	—	—
Textiles	—	—	—	—	—	—	—	—	—	—	—	—
Tobacco	2	1.0	1	1.0	—	—	1	1.0	—	—	—	—
Transportation	8	1.1	3	1.0	3	1.3	1	1.0	1	1.0	—	—
Utilities	13	1.3	6	.9	2	1.0	4	2.0	1	1.0	1	2.0
Other	44	1.6	19	1.4	7	2.6	13	1.6	5	.9	1	.1
TOTAL U.S. FIRMS**	579	1.4	206	1.3	135	1.7	111	1.2	127	1.3	21	1.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

Total Promotional Increases for 1991

As a Percent of TOTAL EMPLOYEE POPULATION

	National		Eastern		Central		Southern		Western		Canadian	
INDUSTRY	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	31	7.1	5	7.1	2	3.5	10	9.4	14	6.0	—	—
Airlines	1	30.0	—	—	—	—	1	30.0	—	—	—	—
Apparel Manufacturing	—	—	—	—	—	—	—	—	—	—	—	—
Automotive & Farm Equipment	4	8.3	—	—	4	8.3	—	—	—	—	—	—
Building Materials	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals	20	8.9	9	8.9	8	10.8	2	2.5	1	8.0	1	.1
Communications	13	13.0	4	15.5	1	25.0	5	10.5	3	9.8	—	—
Computer Services & Software	26	12.0	7	11.7	5	13.6	5	12.3	9	11.2	2	9.0
Construction/Engineering	8	10.0	—	—	2	15.0	3	9.3	3	7.4	—	—
Consulting	12	12.7	4	6.6	2	21.5	—	—	6	13.8	3	5.3
Cosmetics	2	16.0	2	16.0	—	—	—	—	—	—	—	—
Diversified Products	7	6.7	3	4.6	2	9.0	—	—	2	7.6	—	—
Education/Academia	7	6.6	2	9.7	3	7.0	2	2.9	—	—	1	54.0
Electrical & Electronic	33	8.9	6	4.5	6	7.8	4	12.2	17	10.0	—	—
Finance/Banking	64	12.5	25	14.4	16	12.0	13	10.6	10	10.8	1	30.0
Food & Beverage	12	6.5	6	3.9	3	13.3	1	5.0	2	5.0	—	—
Forest & Paper Products	3	.4	1	1.3	—	—	1	—	1	—	1	5.0
Gas Transmission Lines	3	8.6	—	—	—	—	2	8.0	1	10.0	—	—
Government/Public Sector	10	3.8	3	4.1	3	4.2	2	1.0	2	5.9	1	12.0
Hospital & Health Care	18	7.2	6	5.1	5	5.4	3	3.7	4	15.3	—	—
Hotel/Motel	—	—	—	—	—	—	—	—	—	—	—	—
Instrument Manufacturing	7	9.1	2	3.5	1	8.0	—	—	4	12.1	—	—
Insurance	43	15.0	19	15.7	17	14.6	4	17.7	3	10.1	1	30.0
Manufacturing	45	6.3	10	7.1	16	5.7	9	5.0	10	7.5	1	—
Mining	3	4.9	—	—	—	—	—	—	3	4.9	—	—
Non-profit Organization	9	4.5	5	5.8	3	3.7	1	—	—	—	—	—
Ofc./Computer/Bus. Equip.	17	9.8	8	11.0	2	15.5	3	6.3	4	7.1	1	5.0
Petroleum	14	9.2	2	11.3	2	10.8	10	8.5	—	—	2	9.0
Petroleum Services	1	5.0	—	—	—	—	1	5.0	—	—	—	—
Pharmaceuticals	15	13.8	8	12.6	4	15.0	1	15.0	2	15.8	3	3.4
Printing & Publishing	5	6.2	2	6.7	2	6.7	1	4.0	—	—	1	3.0
Research & Development	9	8.2	3	9.3	2	7.2	1	1.0	3	10.3	—	—
Restaurant	—	—	—	—	—	—	—	—	—	—	—	—
Retail	5	4.8	3	2.1	—	—	2	8.8	—	—	1	2.0
Rubber	1	5.0	—	—	—	—	1	5.0	—	—	—	—
Steel, Alum., Copper, Ni.	7	6.0	4	6.0	3	6.0	—	—	—	—	—	—
Textiles	—	—	—	—	—	—	—	—	—	—	—	—
Tobacco	1	6.0	—	—	—	—	1	6.0	—	—	—	—
Transportation	8	10.7	3	17.3	3	6.2	1	5.0	1	10.0	—	—
Utilities	11	4.8	5	4.7	1	3.0	4	5.7	1	3.0	1	5.0
Other	37	9.1	15	8.5	8	12.0	9	8.5	5	7.5	1	3.0
TOTAL U.S. FIRMS**	512	10.3	172	10.5	126	11.5	103	9.0	111	9.8	22	10.0

* Fewer than five survey respondents / ** Total line reflects all data submitted

Alternative Awards Practices

1a. Scheduled Lump-Sum Awards based on individual performance due to position in range (e.g., if over the maximum)

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1991	1992	1991	1992
0 – 20%	243	190	221	177
21 – 40%	11	6	8	9
41 – 60%	2	—	1	2
61 – 80%	1	3	—	2
81 – 100%	9	8	10	8
Sample Size / % of Cos. Responding N=2,663	266 / 10.9%	207 / 7.8%	240 / 9.0%	198 / 7.4%
Highest % Reported	100.0%	100.0%	100.0%	100.0%
Mean	7.8%	8.5%	8.4%	9.3%
Median	1.7%	2.0%	2.0%	2.0%
Highest Frequency (Mode)	1.0%	1.0%	1.0%	1.0%

1b. Scheduled Lump-Sum Awards based on individual performance in lieu of or in addition to the regular merit program (i.e., regardless of position in range).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1991	1992	1991	1992
0 – 20%	106	78	67	51
21 – 40%	14	14	10	9
41 – 60%	13	9	5	2
61 – 80%	10	3	4	1
81 – 100%	29	29	23	22
Sample Size / % of Cos. Responding N=2,663	172 / 6.5%	133 / 5.0%	109 / 4.1%	85 / 3.2%
Highest % Reported	100.0%	100.0%	100.0%	100.0%
Mean	30.8%	32.8%	31.8%	33.3%
Median	12.0%	10.0%	10.0%	10.0%
Highest Frequency (Mode)	100.0%	100.0%	100.0%	100.0%

Alternative Awards Practices

1a. Scheduled Lump-Sum Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1991	1992
0 – 2.0%	82	65
2.1 – 4.0%	79	59
4.1 – 6.0%	43	33
6.1 – 8.0%	5	2
8.1% OR OVER	11	10
Sample Size / % Cos. Res.	220 / 8.3%	169 / 6.4%
Highest % Reported	100.0%	100.0%
Mean	3.9%	4.8%
Median	3.0%	3.0%
Highest Frequency (Mode)	3.0%	3.0%

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1991	1992
0 – 2.0%	174	130
2.1 – 4.0%	17	15
4.1 – 6.0%	12	11
6.1 – 8.0%	3	1
8.1% OR OVER	8	9
Sample Size / % Cos. Res.	214 / 8.0%	166 / 6.2%
Highest % Reported	99.0%	70.0%
Mean	2.0%	2.6%
Median	0.5%	0.5%
Highest Frequency (Mode)	1.0%	1.0%

1b. Scheduled Lump-Sum Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1991	1992
0 – 2.0%	28	19
2.1 – 4.0%	33	28
4.1 – 6.0%	21	17
6.1 – 8.0%	13	12
8.1% OR OVER	33	24
Sample Size / % Cos. Res.	128 / 4.8%	100 / 3.8%
Highest % Reported	56.0%	96.0%
Mean	6.6%	7.6%
Median	4.1%	5.0%
Highest Frequency (Mode)	3.0%	3.0%

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1991	1992
0 – 2.0%	78	59
2.1 – 4.0%	20	19
4.1 – 6.0%	13	10
6.1 – 8.0%	5	5
8.1% OR OVER	11	8
Sample Size / % Cos. Res.	127 / 4.8%	101 / 3.8%
Highest % Reported	72.0%	74.0%
Mean	3.2%	3.6%
Median	1.1%	2.0%
Highest Frequency (Mode)	1.0%	1.0%

Alternative Awards Practices

2. Special Individual Recognition Awards

given discretionarily to key contributors or teams (not for length of service or equity).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1991	1992	1991	1992
0 – 20%	358	289	272	235
21 – 40%	43	32	25	19
41 – 60%	13	13	11	7
61 – 80%	6	2	—	—
81 – 100%	17	17	17	15
Sample Size / % of Cos. Responding N=2,663	437 / 16.4%	353 / 13.3%	325 / 12.2%	276 / 10.4%
Highest % Reported	100.0	100.0	100.0	100.0
Mean	14.4	15.1	12.7	13.3
Median	6.0	7.0	5.0	5.0
Highest Frequency (Mode)	1.0	10.0	1.0	5.0

3. Individual Incentive Awards

provided under a ***formal*** plan (not discretionary) for employee performance in designated jobs (e.g., bank tellers; does not include sales, management or executive plans).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1991	1992	1991	1992
0 – 20%	123	101	80	70
21 – 40%	24	25	14	11
41 – 60%	6	4	7	5
61 – 80%	11	10	4	3
81 – 100%	47	42	30	29
Sample Size / % of Cos. Responding N=2,663	211 / 7.9%	182 / 6.8%	135 / 5.1%	118 / 4.4%
Highest % Reported	100.0%	100.0%	100.0%	100.0%
Mean	35.6%	37.4%	33.0%	34.8%
Median	15.0%	20.0%	14.1%	15.0%
Highest Frequency (Mode)	100.0%	100.0%	0.0%	100.0%

Alternative Awards Practices

2. Special Individual Recognition Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1991	1992
0 – 2.0%	**142**	113
2.1 – 4.0%	**64**	59
4.1 – 6.0%	**43**	31
6.1 – 8.0%	**21**	15
8.1% OR OVER	**60**	54
Sample Size / % Cos. Res.	**330 / 12.4%**	272 10.2%
Highest % Reported	**100.0%**	100.0%
Mean	**5.4%**	5.7%
Median	**3.0%**	3.0%
Highest Frequency (Mode)	**1.0%**	1.0%

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1991	1992
0 – 2.0%	**300**	247
2.1 – 4.0%	**20**	16
4.1 – 6.0%	**10**	9
6.1 – 8.0%	**6**	8
8.1% OR OVER	**22**	22
Sample Size % Cos. Res.	**358 / 13.4%**	302 11.3%
Highest % Reported	**73.0%**	50.0%
Mean	**2.1%**	2.3%
Median	**0.5%**	0.5%
Highest Frequency (Mode)	**1.0%**	1.0%

3. Individual Incentive Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1991	1992
0 – 2.0%	**29**	23
2.1 – 4.0%	**22**	15
4.1 – 6.0%	**24**	28
6.1 – 8.0%	**17**	9
8.1% OR OVER	**79**	75
Sample Size / % Cos. Res.	**171 / 6.4%**	150 5.6%
Highest % Reported	**100.0%**	100.0%
Mean	**11.5%**	12.5%
Median	**7.0%**	8.0%
Highest Frequency (Mode)	**10.0%**	15.0%

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1991	1992
0 – 2.0%	**75**	63
2.1 – 4.0%	**25**	21
4.1 – 6.0%	**19**	23
6.1 – 8.0%	**9**	6
8.1% OR OVER	**27**	26
Sample Size / % Cos. Res.	**155 / 5.8%**	139 / 5.2%
Highest % Reported	**100.0%**	100.0%
Mean	**5.7%**	6.0%
Median	**2.3%**	3.0%
Highest Frequency (Mode)	**1.0%**	5.0%

Alternative Awards Practices

4. Group/Team Awards

provided under a ***formal*** plan (not discretionary) for plant, division, work-unit or team results (e.g., gainsharing; covers only a segment of organization).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1991	1992	**1991**	1992
0 – 20%	**55**	47	**45**	39
21 – 40%	**10**	11	**11**	10
41 – 60%	**9**	8	**11**	9
61 – 80%	**3**	5	**6**	4
81 – 100%	**38**	38	**33**	36
Sample Size / % of Cos. Responding N=2,663	**115 / 4.3%**	109 / 4.1%	**106 / 4.0%**	98 / 3.7%
Highest % Reported	**100.0%**	100.0%	**100.0%**	100.0%
Mean	**43.9%**	46.9%	**46.6%**	49.6%
Median	**28.0%**	30.0%	**40.0%**	40.0%
Highest Frequency (Mode)	**100.0%**	100.0%	**100.0%**	100.0%

5. Organizationwide Awards

under a ***formal*** plan (not discretionary) based on the success of the whole organization (e.g., profit sharing).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1991	1992	**1991**	1992
0 – 20%	**45**	37	**36**	26
21 – 40%	**12**	7	**1**	1
41 – 60%	**11**	11	**5**	3
61 – 80%	**29**	25	**23**	23
81 – 100%	**234**	211	**230**	204
Sample Size / % of Cos. Responding N=2,663	**331 / 12.4%**	291 / 10.9%	**295 / 11.1%**	257 / 9.7%
Highest % Reported	**100.0%**	100.0%	**100.0%**	100.0%
Mean	**79.7%**	81.3%	**83.7%**	85.7%
Median	**100.0%**	100.0%	**100.0%**	100.0%
Highest Frequency (Mode)	**100.0%**	100.0%	**100.0%**	100.0%

4. Group/Team Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1991	1992
0 – 2.0%	25	22
2.1 – 4.0%	23	13
4.1 – 6.0%	16	22
6.1 – 8.0%	11	8
8.1% OR OVER	24	27
Sample Size / % Cos. Res.	99 / 3.7%	92 / 3.5%
Highest % Reported	35.0%	100.0%
Mean	6.3%	7.9%
Median	4.1%	5.0%
Highest Frequency (Mode)	5.0%	5.0%

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1991	1992
0 – 2.0%	57	50
2.1 – 4.0%	12	11
4.1 – 6.0%	7	8
6.1 – 8.0%	4	7
8.1% OR OVER	13	14
Sample Size / % Cos. Res.	93 / 3.5%	90 / 3.4%
Highest % Reported	35.0%	25.0%
Mean	3.7%	4.1%
Median	1.3%	1.5%
Highest Frequency (Mode)	1.0%	1.0%

5. Organizationwide Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1991	1992
0 – 2.0%	51	43
2.1 – 4.0%	49	40
4.1 – 6.0%	46	35
6.1 – 8.0%	34	27
8.1% OR OVER	73	62
Sample Size / % Cos. Res.	253 / 9.5%	207 / 7.8%
Highest % Reported	100.0%	100.0%
Mean	7.9%	8.2%
Median	5.0%	5.0%
Highest Frequency (Mode)	5.0%	5.0%

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1991	1992
0 – 2.0%	65	61
2.1 – 4.0%	52	41
4.1 – 6.0%	38	34
6.1 – 8.0%	34	25
8.1% OR OVER	52	41
Sample Size / % Cos. Res.	241 / 9.1%	202 / 7.6%
Highest % Reported	30.0%	30.0%
Mean	5.6%	5.5%
Median	4.3%	4.0%
Highest Frequency (Mode)	3.0%	2.0%

COMPANY LISTING

NOTE: A numerical code preceding the name of an organization indicates authorization to use the organization's data in confidential, supplemental group reports. (See page 81 for more information.)

U.S. FIRMS

AEROSPACE

1823 Aerojet
1078 Aerospace Avionics Inc
2484 Aerospace Corp
27 Allied Signal Aerospace Co.
2990 Allied Signal Garrett Engine Div.
2831 Ametek Aerospace Products
1093 Applied Solar Energy Corp.
73 Argo-Tech Corporation
87 Atlantic Research Corp.
BP Chemicals Advanced Materials
100 Ball Aerospace Systems Group
119 Beech Aircraft Corp.
122 Bell Helicoper Textron Inc.
Bendix Field Engineering
Boeing Commerical Airplane Group
138 Boeing Helicopters
2565 British Aerospace Inc.
CAE Link Corp/Flight Sim. Div.
167 CAE Link Corporation
199 Cessna Aircraft Co.
Delco Systems Operations
2172 DynCorp
311 ESCO Electronics Corp.
338 FL Aerospace Corp. Grimes Div.
1742 Garrett Airline Services
405 GenCorp Aerojet ASRM Division
General Dynamics Svcs. Co.
General Dynamnics Convair Div.
General Electric Aircraft Elect.
1272 General Electric Co.-OH
General Electric Co.-PA
2371 Grumman Corp.
1280 Gulfstream Aerospace Corp.-GA
1735 Gulfstream Aerospace Corp.-OK
2687 Harris Corp.
2720 Home Savings of America
1295 Hughes Aircraft Co.
1303 ITT Avionics Div.
ITT Gilfillan
542 Kollsman
LTV Aerospace - Aircraft Division
2820 LTV Missiles Division
Lear Astronics Corp.
1321 Learjet, Inc.
2329 Lockheed Advanced Development Co.
2814 Lockheed Aircraft Service Co.
1711 Lockheed Corp.
Lockheed Missles & Space Co.
579 Lockheed Space Operations
2207 Loral Aerospace
2361 Loral Command & Control Systems
583 Loral Defense Systems
584 Loral Infrared & Imaging Systems
Loral Space Information Systems
Magnavox Advanced Products
2796 Martin Marietta Astronautics
614 Martin Marietta Corp.
McDonnell Douglas Missiles
2225 McDonnell Douglas Space Sys. Co.-CA
McDonnell Douglas - Tulsa
2417 McDonnell Douglas Helicopter Co.
2194 McDonnell Space Systems Corp.-FL
629 McDonnell Douglas Corp.
1377 Northrop B2 Division
Northrop Corp. Electric Systems Div.
2763 Northrop Corporation
Pratt & Whitney
1416 Raytheon Company
2358 Rocket Research Co.
841 Rockwell Intl.
874 Sequa Corp.
887 Simmonds Precision Aircraft Systems
2315 Smiths Industries-MI
891 Smiths Industries-PA
1890 Sundstrand Corporation
2699 Sundstrand Power Systems
Textron Aerostructures
Textron Defense Systems
Textron Filtration Systems
Thiokol Corp.
Transtechnology Electronics
1635 U.T. Advanced Systems Division
USBI Co.
2195 USBI/UTC
United Technologies Corp.-Systems Div
1046 Westinghouse Electric Corp.
1052 Williams International

AIRLINES

Airborne Express Inc.
32 American Airlines Inc.
Aviall-GASD
249 Continental Airlines Inc.
2589 DHL Airways
1750 Federal Express Corp.
733 Northwest Airlines Inc.
Tower Air Inc.
United Parcel Service

APPAREL MANUFACTURING

2891 Champion Products Inc.
2164 Genesco Inc.
2328 Hartmarx Corp.
2685 Levi Strauss & Company
2286 Liz Claiborne Inc.
Nutmeg Mills
762 Pendleton Woolen Mills
2167 Red Kap Industries
1013 VF Corp.
1618 Wrangler

AUTOMOTIVE & FARM EQUIPMENT

28 Allied Signal Bendix FMD
Americana Honda Motor Co. Inc.
2186 Bendix Heavy Vehicle Systems
158 Budd Co.
2846 Case Co., J.I.
Chrysler Corp.
2577 Dayton Parts Inc.
1197 Ford Motor Co.
2377 Ford New Holland Inc.
2528 GenCorp Automotive
471 Holley Automotive Division
1724 Isuzu Motors Co.
2398 Mercedes-Benz of North America
676 Mitsubishi Motor Sales America
715 Navistar Int'l Transport Corp.
721 New United Motor Mfg. Inc.
728 Nissan North America Inc.
782 Porsche Cars North America Inc.
1671 Robert Bosch Corp.
Saab Cars USA Inc.
1451 Stanadyne Automotive Corp.
1455 Subaru-Isuzu Automotive Inc.
1476 Toyota Motor Sales, USA
Trinity Innovations Inc.
1002 United Technologies Automotive

BUILDING MATERIALS

1527 Certain Teed Corp.
2592 Gold Bond Building Products
2704 Jim Water Corp.
554 Lafarge Corp.
618 Masonite Corp.
639 Medusa Corp.
951 Texas Industries Inc.

CHEMICALS

15 Advanced Nuclear Fuels Corp.
1561 Air Products & Chemicals Inc.
Akzo Chemicals Inc.
29 Allied Signal Inc.
1540 American Cyanamid Co.
1089 Angus Chemical Co.
1837 Ashland Chemical Inc.
Atochem North America Inc.
89 Aujinomoto USA Inc.
94 BASF Corp.
BF Goodrich Co., The
Betz Laboratories Inc.
159 Buffalo Color Corp.
2183 CF Industries
180 Calgon Corp.
1783 Ciba-Giegy Corp.
Dow Chemical USA
2489 Dow Corning Corp.
1177 Engelhard Corp.
332 Ethyl Corporation
FMC Corp.
389 Fred C. Reinecke Associates
2189 GAF Corp.
General Chemical Corp.
Glidden Co.
460 Henkel Corp.
1288 Hercules Inc.
463 Himont USA Inc.
2547 Hoechst Celanese Corporation
487 ICI Americas Inc.
1263 Lignotech USA Inc.
590 Lubrizol Corp., The
1336 Mallinckrodt Specialty Chemicals
677 Mobay Corp.
678 Mobil Chemical Co.
2555 Monsanto
680 Monsanto Agricultural Co.
681 Monsanto Chemical Co.
699 Nalco Chemical Co.
2566 Novacor Chemicals Inc.
2809 O'Sullivan Corporation
2598 Occidental Chemical Corp.
768 Petrolite Corp.
800 Quantum Chemical Corp.-NY
Quantum Chemical Corp.-OH
2334 Rhone Poulenc Inc.
1420 Rohm & Haas Co.
2762 Sandoz Crop Protection
924 Sun Chemical Corp.
Toray Plastics America Inc.
972 Tremco Inc.
US Borax & Chemical Corp.
1829 Vista Chemical Co.
WR Grace & Co.-IL
1026 WR Grace & Co.-MA
Witco Corporation

COMMUNICATIONS

2506 Arinc Inc.
63 Ameritech
Ameritech Information Systems
1088 Andrew Corp.
Appex Corp.
1531 Aspect Telecommunications
85 Aster Corp.
1105 BT North America Inc.
Bell Atlantic Business Sys. Svcs.
1803 Bell Atlantic Corp.
133 Bloom Companies Inc.
1118 Bonneville International Corp.
169 CBS Inc.
1133 Carolina Telephone & Telegraph

	Century Telephone Enterprises
2374	Comcast Cable Communications Inc.
270	DSC Communications Corp.
305	E Systems ECI & CM Divisions
1754	Ericsson Network Systems
	Fleishman Hillard Inc.
	GTE Contel Federal Systems
1255	GTE Customer Networks
400	GTE Spacenet Corp.
	Indiana Bell Telephone Co. Inc.
	Infonet
	Intecom Inc.
509	Intelsat
522	Journal Sentinel Inc.
	Lincoln Telephone Co.
596	MCI Communications Corp.
	Micom Communications Corp.
	Motorola Inc.
1370	N.E.T.
1696	NEC America Inc.
1693	New England Telephone Co.
2224	Norstan Inc.
2163	Northern Telecom Inc.
2412	Nynex Corporation
	Nynex Mobile Communications Co.
	Octel Communications Corp.
1683	Pacific Telecom Inc.
	Pacific Telesis Group
	Paramount Communications Inc.
798	Qualcomm Inc.
805	Racal Corp.
	Raynet Corp.
824	Reuters
1593	Reuters Information Services
	Rockwell International NTSD
	Southwestern Bell Corp.
2226	Southwestern Bell Telephone
2333	Synoptics Communications Inc.
1463	Tel Plus Communications Co.
	Telebit Corp.
	US Sprint
984	US West Inc.
	Unisys Corp.
2379	Warner Cable Communications Inc.
1925	Williams Telecommunication Group

COMPUTER SERVICES & SOFTWARE

6	AI Corp Inc.
2801	Aldus Corp.
	Antrim Corp.
81	Ashton-Tate
1097	Atex
108	Bankers Systems Inc.
170	CCH Computax Inc.
176	Cable Services Group
177	Cadence Design Systems Inc.
	Cadre Technologies Inc.
1787	Candle Corp.
193	Carter Hawley Hale Info. Svcs.
1136	Central Point Software Inc.
214	Cincom Systems Inc.
	Computer Corp. of America
2384	Computer Sciences Corp.-CA
2405	Computer Sciences Corp.-MD
1773	Computer Sciences-VA
252	Convex Computer Corp.
1590	DBA Systems Inc.
1159	DST Systems Inc.
	Digital Equipment
	Dynamics Research Corp.
335	Exabyte Corp.
397	GTE Data Services
2825	GTE/Contel Federal Systems
401	GTECH Corp.
416	Gerber Alley
442	HBO & Co.
	HFSI
	ICOT Corp.
	IDX Corporation
1296	IMSL Inc.
1298	ISC Bunker Ramo
502	Inet Co. of America
2521	Information Dimensions Inc.
508	Intelogic Trace Inc.
510	Interactive Data Corp.
1525	Intergraph Corp.
	Intermec Corp.
	Iomega Corp.
1306	Itron
	Linotype-Hell
574	Litton Computer Services
	Logicon Inc.
1709	Lotus Development Corp.
	MAI Systems
597	MIB Inc.
1704	Mastercard Int'l Inc.
1532	McDonnell Douglas Aero Info. Svc.
630	McDonnell Douglas Systems International Co.
2678	Mentor Graphics
653	Metaphor Computer Systems
2387	Motorola Inc., Field Svc. Div.
	Must Software International
698	Nabanco
	NeXT Inc.
	Network Management Inc.
	Novell
1302	OnLine Software Int'l.
2908	Pansophic Systems Inc.
	Pars Service
2869	Post Software International Inc.
	Prime Computer Inc.
1411	Pyramid Technology
2899	RJO Enterprises Inc.
2607	Rolm Systems
2462	S & L Data Corp.
1424	SAS Institute Inc.
	STX
2455	Sterling Software/Answer Sys.
926	Sun Microsystems Inc.
2274	Sunquest Information Systems Inc.
933	Synercom Technology Inc.
	Syntrex Inc.
1648	System One Corp.
1459	Systematics Inc.
	Systems & Computer Technology Co.
2737	Teradata Corp.
1478	Triad Systems Corp.
1248	UNIX System Labs
	Unisys Corp.-NJ
2339	Unisys Corp.-TX

CONSTRUCTION/ENGINEERING

1828	ABB Combustion Engineering Inc.
1832	ABB Lummus Crest
2636	Bath Iron Works Corporation
2332	Bechtel Corp.
1893	Black & Veatach Eng. Architects
168	CBI Industries Inc.
	CF Braun Inc.
171	CH2M Hill Inc.
175	CRSS Inc.
1596	Creative Industries Group
1164	Destec Energy
	Dillingham Construction Corp.
2913	Fluor Daniel Inc.
	Frank Associates
2544	Gilbert Commonwealth Inc.
1624	ICF Kaiser Engineers
529	Johnson Yokogawa
1324	Leighton & Associates
2205	M.W. Kellogg
1338	McDermott Inc.
655	Metcalf & Eddy Companies Inc.
	Opus Corp.
2557	Post Buckley Schuh & Jernigan
1674	Ralph M. Parsons Co.
1417	Reynolds Electrical & Eng Co.
843	Rust Int'l. Corp.
	UDC Homes Limited Partnership

CONSULTING

1073	ASConsulting
	American Consulting Group
	Andrus Associates Inc.
82	Assets Unlimited
1866	Austin Ryan Associates
	Borek Stockel & Co., CPAs, P.C.
146	Brennan, Thomasen Assoc. Inc.
	Buck Consultants Inc.
2554	C & B Consulting Group
166	C&B Consulting Group, San Diego
	CSG Inc.
184	Capital Assoc. Industries Inc.
	Carey Associates Inc.
2362	Cervantes & Graber Assoc. Inc.
201	Chanet Consulting Group
	Clayton Wallis Co.
	Comp Consulting Resources
	Compensation Consultants Inc.
242	Conlon & Associates
253	Coopers & Lybrand-MA
2615	Coopers & Lybrand-NY
2221	Culpepper & Associates Inc.
	D&D Training Specialists
2827	DCA Inc.
	Deloitte & Touche
	Dobbs & Associates
	Edward Perlin Associates
	Epler Co.
330	Ernst & Young
	Executive Resource Group Inc.
	Foushee Group Inc.
2475	Frank Lynn & Associates
	George R. Gaines & Associates
443	HRStrategies
	Hay Group, The
	Hutchison & Associates Inc.
2330	J. Richard Co.
519	Jackson Fuehrer & Associates Inc.
	James & Scott Associates Inc.
526	Jeanneret & Associates
1262	John B. Kuhn & Assoc. Inc.
527	John Jay & Co.
521	Johnson & Associates
2982	Jorgensen & Associates
1310	KV Schroeder Consultants Inc.
	Kellerman & Associates
1718	Kenny Consulting Group
547	Kramer & Associates
565	Lee & Burgess Associates
	Lee Meyer & Associates Inc.
577	Livingstone Associates
2823	London Group, The
	M&M Association
	MH Early & Co.
600	Madsen Sapp Mena & Rodriguez
604	Management Compensation Group/SF
	Maritz Inc.
1214	Martin E. Segal Co.
625	Matthews Young & Assoc. Inc.
1708	Mc Laren/Hart Environ. Engr. Corp
	McDonald Associates
632	McGladrey & Pullen
	Meek & Associates
670	Milliman & Robertson
1252	Modern Management Inc.
685	Morgan Myers & Associates
689	Munro Associates
	Nash & Co. Inc.
1499	Newport Consultation Group Inc.
739	Nystuen and Associates
1382	O. William Rye & Co.

744 Ogle & Waters Inc.
Organization Resource Counselors
PI Consulting Inc.
1682 Panassow Associates
Personnel Administration Svcs.
775 Pietzsch & Williams
1678 Posmas & Associates
2742 Princeton Mgmt. Consultants Inc.
Quinlan Consultants/Associates
1414 RW Consulting
Reggio & Associates Inc.
Rhodes Shanley & Associates
Richard Chang Assoc.
1501 Richard Korn Associates Inc.
1216 Robert L. Sauer Associates
1230 Robert T. Culmer Consulting Svcs.
Schuster-Zingheim and Assoc.
867 Scontrino and Associates
Sedgwick James of Oregon Inc.
2562 Sibson & Co. Inc.
1997 Siebrand-Wilton Assoc. Inc.
902 Spitzander & Associates Inc.
Starkey Beall & Co. Inc.
Strategic Compensation Assocs.
1645 Taylor Co.
1219 Thomas Warren & Associates Inc.
971 Treacy & Rhodes Consultants
1637 UL Group Ltd., The
990 Ulmer & Associates
1021 Villareal & Associates
1025 WMS & Co. Inc.
2525 Walcoff & Associates Inc.
Western Management Group
2821 Whitney Smith Co., The
1226 William M. Mercer Inc.
2187 Williams Thacher & Rand
1060 Workscience Corp.
Wyatt Company, The
Wyatt Data Services Inc.

COSMETICS

1102 Avon Products Inc.
Beiersdorf Inc.
2531 Camp Dresser & McKee Inc.
256 Cosmair Inc.
2464 Helene Curtis Inc.
Kolmar Laboratories Inc.
615 Mary Kay Cosmetics Inc.
Merle Norman Cosmetics
717 Neutrogena Corp.
Redken Laboratories

DIVERSIFIED PRODUCTS

Amfac Resorts Inc.
2619 Anderson Mgt. Corp., The
1103 Axel Johnson Inc.
101 Ball Corp.
Barnes Group Inc.
1115 Berwind Corp.
2777 Borg-Warner Corp.
255 Corning Inc.
298 Dresser Industries Inc.
312 Eastman Kodak
2391 Farmland Industries Inc.
1270 General Dynamics
General Electric Co.
Ingram Industries Inc.
528 Johnson Controls Inc.
546 Koppers Industries Inc.
Loews Corp.
McKesson Corp.
1347 Menasha Corp.
671 Millipore Corp.
1374 Norelco Consumer Products
Penn. Central Corp., The
Princess House Inc.
Procter & Gamble Co.
Raychem Corp.
834 Robbins & Myers Inc.
Sanofi Inc.
2430 Sherwin-Williams Co.,The
1461 TRW Inc.
Teleflex
1472 Textron Inc.
WR Grace & Co.
2200 Whitman Corp.

EDUCATION/ACADEMIA

59 American University
1796 Boston College
142 Boston University - Personnel
Brookdale Community College
1789 California State Univ. Northridge
1588 Carnegie-Mellon University
Central Michigan University
1139 Chips & Technologies Inc.
272 Dallas Independent School Dist.
DeVry Technical Institute
1605 Duke University
320 Emory University
344 Fairleigh Dickinson University
ITT Educational Services Inc.
493 Illinois Inst. of Technology
2919 Indiana State University
3001 Johns Hopkins Univ.
2863 Kamehameha Schools BPB Estate
Kent State University
555 Lake Sumter Community College
2785 Lehigh University
1346 Memphis State University
Morehouse School of Medicine
1932 National Education Corp.
1366 National Humanities Center
Northeastern University
1687 Northwestern University
746 Oklahoma State University
2306 Pennsylvania State University, The
2289 Pinellas County School Board
2360 Princeton University
Purdue University
2712 Rhode Island School of Design
837 Rochester Institute of Tech.
870 Seattle Public Schools
1452 Stanford University
Temple University
977 Tucson Unified School District
1638 Tufts University
UNCG
2895 University of Alaska
University of California
2875 University of California at San Diego
University of California, Santa Barbara
2336 University of Chicago
1221 University of Cincinnati Hospital
1222 University of Hartford
1223 University of Maryland
2736 University of Michigan
University of Minnesota
University of Missouri at Columbia
University of Notre Dame
University of Rochester
1005 University of Tennessee
2206 University of Texas Health Science Center
University of Texas Systems Admin.
1007 University of Utah
1031 Walsh College
1237 West Virginia University
1053 Williamsburg-James City Co. Sch.
1244 Worcester Polytechnic Institute

ELECTRICAL & ELECTRONIC

1072 ADC Telecommunications
2780 AEL Industries Inc.
1843 AMP Incorporated
2927 AT&T Paradyne Corp.
Advance Transformer Co.
Advanced Power Technology
16 Aerojet Electrosystems Co.
1081 Allen-Bradley Co.
25 Alliant Techsystems Inc.
26 Allied Corp. Oceanics Division
Anthem Electronics Inc.
1091 Applied Color Systems Inc.
2928 Applied Magnetics Corp.
Argosystems
2389 Augat Inc.
90 Avantek Inc.
1113 Beltone Electronics Corp.
137 Boeing Aerospace & Electronics
2924 Boeing Electronics
Bose Corp.
2686 C-Cor Electronics Inc.
2231 Citicorp/TTI
Computer Products Inc.
251 Control Data Corp.
2203 Coulter Electronics Inc.
Cubic Corp.
Dallas Semiconductor Corp.
279 Data I/O Corp.
2152 Data Switch Corp.
Datatape Inc.
1165 Diebold Inc.
Digital Equipment Corp.
304 Dynascan Corp.
E-Systems Inc. Greenville Div.
2616 E-Systems
2623 EG&G Special Projects
ESL Inc. Subsidiary of TRW Inc.
Encore Computer Corp.
358 Federal Signal Corp.
1198 Forney International Inc.
Foster Electric USA Inc.
391 Fujitsu America Inc.
392 Fujitsu Customer Service Inc.
Fujitsu Microelectronics Inc.
GTE Government Systems
408 General Data Comm. Industries Inc.
General Signal Corp.
412 General Signal Corp. GCA Unit
427 Gould AMI Semiconductor
432 Graybar Electric Co.
2838 Harris Semiconductor
462 Hewlett Packard Co. ICBD
1292 Hitachi America Ltd.
2473 Honeywell Commerical Flight Sys.
2323 Honeywell Inc.
474 Honeywell Inc. Comm. Bldgs. Group
489 ITT Cannon Electric
2295 Intel Corp.
Isco Inc.
Ivesco Inc.
2698 Johnson Controls Inc.
KMS Fusion Inc.
544 Komag Inc.
LSI Logic Corp. Inc.
Lambda Electronics Inc.
1322 Leeds & Northrup Co.
Litton Data Systems Inc.
Litton Industries Inc.
Lockheed Sanders Inc.
582 Loral Defense Systems - Akron
601 Magnavox Electronic Systems Co.
Matsushita Elec. Corp. of America
McDonnell Douglas Elec. Sys. Co.-W
641 Megatest Corp.
1564 Micron Technology Inc.
Mitsubishi Electronics America
Motorola Inc.
2748 Motorola Inc. Cellular Group

2341 Motorola Inc. GEG
697 NEC Electronics Inc.
National Semiconductor Corp.
Panduit Corp.
2472 Parker Hannifin-Gull Elect Sys.
770 Philips Display Components Co.
771 Philips Lighting Co.
Premier Industrial Corp.
2388 Raytheon
2251 Rockwell International
Rockwell International/CCS Div.
2264 Satellite Transmission Systems Inc.
Schindler Elevator Corp.
865 Scientific-Atlanta Inc.
1431 Seagate Technology Inc.
Siemens Corporation
Siemens Energy & Automation
883 Siemens Gammasonics Inc.
881 Siemens Stromberg-Carlson
1438 Silicon Systems
1439 Siliconix
1441 Singer Sewing Co.
1444 Sony Corp. of America
Square D Company
Teledyne Electronics
Teledyne Systems Co.
947 Telematics Internationl Inc.
2671 Telenex
2843 Texas Instruments
957 Thomas & Betts Corp.
Titan Linkabit
2576 Toshiba America Elec. Components
Triquint Semiconductor Inc.
2797 VLSI Technology Inc.
Watkins Johnson Co.
Watlow Electric Mfg. Co.
Westinghouse Electric Corp.
1049 Whirlpool Corp.
2672 Wyle Laboratories
2782 Zenith

FINANCE/BANKING

2418 AFSA Data Corp.
2508 AG Edwards & Sons Inc.
1512 Advanta Corp.
2830 AmSouth Bank
1085 Amcore Financial Inc.
35 American Capital Mgmt & Research
American Express Bank Ltd.
2642 American Express Co.-AZ
37 American Express Co.-NC
2151 American Express Co.-NY
American Express Co.-TRS
American Express-TSSG
42 American Home Funding
48 American National Bank
1818 American National Bank-Florida
55 American Savings Bank-CA
1817 American Savings Bank-NY
56 American Savings of Florida FSB
57 American Stock Exchange
Ameritrust Co., NA
67 Anchor Savings Bank
69 Angeles Corp.
2170 Associates Corp. of No. America
Avco Financial Services
2608 Banc Ohio National Bank
2369 Banc One Wisconsin Corp.
1106 Bank One Cleveland
Bank One Dayton
106 Bank One Texas
Bank One Youngstown
105 Bank One, Indianapolis, NA
Bank South Corporation
Bank of America
Bank of New England
Bank of New York-DE
2637 Bank of Newport
107 Bank of Tokyo
1108 Bankers Trust Co.
110 Barclays Bank PLC
Barnett Banks Inc.
BayBanks Inc.
121 Bell Atlantic Tricon Leasing
2325 Beneficial Management Corp.
1120 Blvd. Bancorp C.O. BTS
2450 Boatmen's Bancshares Inc.
2351 Boston Financial Data Services
149 Bristol Savings Bank
1930 C & S/Sovran Corp.
2219 CBank One, Columbus, NA
172 CIT Group, The
CSC Credit Services Inc.
1788 Calvert Group
Capital Group, The
1786 Carroll County Bank & Trust Co.
2676 Carteret Savings Bank
2161 Centerbank
1135 Central Carolina Bank & Trust Co.
198 Central Fidelity Banks Inc.
2291 Champion Fed. Savings & Loan
202 Charles Schwab & Co. Inc.
205 Chase Lincoln First Bank NA
1594 Chase Manhattan Bank
2586 Chemical Bank
2859 Chemical Bank NJ
1138 Chevy Chase Savings Bank,FSB
Chrysler Capital Corp.
2603 Chrysler First Inc.
Citibank
2222 Citicorp
Citicorp Credit Services Inc.
216 Citicorp Diners Club
Citicorp Private Bank, The
Citizens Bank of Md.
Citizens Federal Savings & Loan
City National Bank
1869 CoBank
1145 Coastal Banc Savings Association
1778 Colorado Natl Bankshares Inc.
2271 Comerica Incorporated
Congress Financial Corp.
2243 Continental Bank
2783 Continental Bank Corp.
1154 Continental Federal Savings Bank
Corestates Financial Corp.
259 County Natwest Inc.
2366 Crestar Bank
302 D & B Information Services
2234 Dauphin Deposit Bank & Trust Co.
Dean Witter Finance Services/Credit Service Division
1765 Deposit Guaranty Corp.
Depository Trust Co., The
Dollar Dry Dock Savings Bank
1167 Dominion Bankshares Corp.
Dresdner Bank AG
2870 Dreyfus Corp.
329 Equitable Capital Management Co.
Eurekabank
1752 Farm Credit Bank
1183 Farm Credit Bank-Louisville
2564 Farm Credit Banks - St. Louis
347 Farm Credit Council Svcs. Inc.
1184 Farm Credit Services St. Paul
348 Farmers Bank & Capital Trust Co.
Farmers First Bank
2567 Federal Home Loan Bank
1749 Federal Home Loan Bank of Dallas
350 Federal Home Loan Bank of NY
1185 Federal Home Loan Bank of SF
2716 Federal Home Loan Bank-Atlanta
Federal Home Loan Bank-Pittsburgh
1615 Federal National Mortgage Assn.
1748 Federal Reserve Bank
352 Federal Reserve Bank of Boston
353 Federal Reserve Bank of Chicago
354 Federal Reserve Bank of Dallas
355 Federal Reserve Bank of Minneapolis
356 Federal Reserve Bank of New York
2781 Federal Reserve Bank of Philadelphia
2427 Federal Reserve Bank of Richmond
Federal Reserve Bank of San Francisco
Federal Reserve Bank-Kansas City
357 Federal Reserve Board
2310 Fidelity Investments
2459 First American Bankshares Inc.
365 First American Corp.
1188 First Atlantic Savings
1189 First Bank System
1746 First Boston Corp.
1505 First City Bancorporation-TX
2410 First Commerical Corp.
367 First Constitution Bank
2883 First Federal Savings & Loan
First Fidelity Bank
1190 First Florida Bank, N.A.
First Gibraltar Bank
1191 First Interstate Bank of Arizona
2461 First Interstate Bank of California
First Interstate Bank of Nevada
2470 First Interstate Bank of Oregon
1612 First Interstate Bank of Washington
1192 First Kentucky National Corp
371 First National Bank & Trust
2468 First National Bank of Chicago
2987 First National Bank of Maryland
372 First National Bank of Pennsylvania
1498 First National Bank-Gainsville
373 First Nationwide Bank
2733 First Security Corp.
First Security National Bank
375 First Tennessee Bank
1193 First Union Corp.
2415 First Wisconsin National Bank
2826 First of American Bank Corp.
377 Flagler Federal Savings
379 Florida Federal Savings, F.S.B.
Fortune Savings Bank
1744 Fourth Financial Corp.
1257 Franford Bank
1258 Frank Russell Co.
2845 Franklin Federal Bancorp
394 Fulton Bank
GATX Capital Corp.
1743 GE Capital Corp.
GMAC Mortgage Corp.
2284 General Bank
415 Georgia Federal Bank
423 Glendale Federal Bank
425 Goldman Sachs & Co.
Great American First Svgs. Bank
434 Great Lakes Bancorp
435 Greater New York Savings Bank
444 HS Pickrell Co.
451 Harris Trust Bank
Home Fed. Bank
2579 Household International
482 Howard Savings Bank
IDS Financial Services Inc.
490 ITT Commercial Finance Corp.
ITT Consumer Financial Corp.
498 Indiana National Bank
2813 Integra Financial Corp.
2620 JP Morgan & Co. Inc.
Kemper Securities Group Inc.
536 Key Bank of Alaska
1314 Key Bank of Oregon
Key Bank of Puget Sound
Key Bank of Utah
540 Knutson Mortgage Corp.
2824 Lafayette American Bancor Inc.

2710	Leland O'Brien Rubinstein Assoc.
2285	Lexington State Bank, The
1326	Lincoln Service Corp.
578	Lloyd Bank PLC
	Long Island Savings Bank
1334	MNC Financial Inc.
609	Manufacturers Hanover Trust Co.
	Marine Midland Bank
611	Mark Twain Bancshares
2235	Marshall & Ilsley Corp.
619	Massachusetts Company, The
2471	McDonnell Douglas Finance Co.
	Mellon Bank Corp.
	Mercantile Bank NA
	Mercantile Safe Deposit & Trust
1351	Meritor Savings Bank
660	Metropolitan Financial Corp.
2618	Michigan National Corp.
665	Mid-State Bank
668	Midatlantic National Bank
	Moody's Investors Service
2933	Morgan Stanley & Co. Inc.
692	Mutual of New York
1362	NBD Bancorp
1611	NBD Bank NA-Grand Rapids
694	NBD Flint
2395	NCNB Corp.
704	National City Bank of Cleveland
1550	National Westminster Bank USA
1368	Navy Federal Credit Union
	New York Stock Exchange
	Nippon Credit Bank, Ltd.
731	North Island Federal Credit Union
	Norwest Financial
2668	Old Kent Financial Corp.
2263	One Valley Bancorp Inc.
	Options Clearing Corp.
2812	PNC Financial Corp.
2294	Pacific IBM Employees FCU
2879	Pacific Stock Exchange
764	Pentagon Federal Credit Union
1402	People's Bank of Ct.
778	Pioneer Federal Savings Bank
779	Pioneer Group, Inc., The
1404	Pittsburgh National Bank
	PlainsBank of Illinois
	Plante & Moran
2241	Primerica Corp.
2929	Primerit Federal Savings Bank
1409	Provident Bank of Maryland
1517	Prudential Securities
	Republic National Bank
838	Rock Valley Federal Credit Union
849	SSA Baltimore Fed. Credit Union
1663	San Diego Trust & Savings Bank
860	Sandy Spring National Bank of MD
2658	Seafirst Bank
	Secor Bank FSB
2794	Shawmut National Corp.
876	Shearson Lehman Brothers
2581	Signet Bank
886	Siltec Corp.
2432	Society Corp.
892	Society for Savings
2301	South Carolina National Bank
1445	Southeast Bank NA
1600	Southwest National Bank of PA
909	St. Paul Federal Bank
1655	Star Banc Corp.
	State Street Bank & Trust Co.
921	Strong/Corneliuson Capital Mgmt.
1457	Summit Bancorporation
2766	Sunbanks Inc.
2260	Sunwest Bank of Albuquerque
	T. Rowe Price Associates Inc.
	TCF Bank
941	Talman Home Federal S & L
1462	Team Bank
1469	Texas Credit Union League & Afft.
	Textron Financial Corp.
1473	Thomas Cook Inc.
966	Transamerica Criterion Group
967	Transamerica Finance Group
	Trust Co. Bank of Atlanta
981	UJB Financial Corp.
2552	US Bancorp
	US Trust Co. of New York
983	US West Capital Corp.
	UST Corp.
	Union Bank
2311	Union Trust Co.
1488	United Banks of Colorado
	United States National Bank
2729	Valley Bank of Nevada - HR
2758	Valley National Bank
1212	Wachovia Corp.
1627	Waddell & Reed Inc.
2757	Wells Fargo Bank
2327	Weyerhaeuser Mortgage Co.
1239	Wheat First Securities
	Wilmington Savings Fund Soc.
1055	Wilmington Trust Co.
	Women's Federal Savings Bank
1888	Zapp Bank

FOOD & BEVERAGE

9	ARA Services Inc.
1811	Amstar Sugar Corp.
	Anheuser Busch Cos. Inc.
	Basic American Foods
1547	Best Foods
	Bradshaw Inc.-South
174	CPC Int'l Inc-Best Foods Div.
1128	CPC International Inc.
1573	Cadbury Beverages
	Campbell Soup Co.
183	Campbell Taggart Inc.
	Carando
189	Cargill Inc.
2494	Central Soya Co. Inc.
2887	Chiquita Brands International
1781	Coca-Cola Co., The
1147	Coca-Cola Enterprises
1780	Coca-Cola Foods
	Conagra Inc.
1772	Coors Brewing Co.
	Del Monte Foods
538	Deystone Foods Corp.
2632	Dole Dried Fruit & Nut Co.
2597	Dr. Pepper/Seven-Up Companies
	Frito Lay
2844	General Foods USA
1738	General Mills Inc.
1275	George A. Hormel & Co.
2832	Gerber Products Co.
429	Grand Met Food Sector
436	Griffith Labs. USA
1282	HP Hood Inc.
461	Hershey Chocolate USA
2550	Heublein Inc.
465	Hiram Walker & Sons Inc.
1256	Hunt-Wesson Inc.
	IBP Inc.
1307	Jerome Foods Inc.
1720	Kellogg Co.
1717	Kraft General Foods Inc.
550	LJ Minor Corp.
558	Land O'Lakes Inc.
1320	Leaf Inc.
626	McCormick & Co. Inc.
2745	Nabisco Brands Inc.
1367	Nature's Sunshine Products
1199	Nestle, UAA Inc.
	Nutrasweet Co.
742	Ocean Spray Cranberries Inc.
767	Pepsi-Cola Co.
	Purina Mills Inc.
	RJR Nabisco Inc.
	Race St. Fish & Poultry
809	Ragu Foods Co.
810	Ralston Purina Company
814	Reckitt & Colman Inc.
2778	Sara Lee Corp. Bakery Div.
1429	Schreiber Foods Inc.
	Sebastiani Vineyards
1644	Tetley Inc.
	Thomas J. Lipton Co. Inc.
	Tops Market Inc.
995	Unisea Inc.
1246	Veryfine Products
1058	Wrigley, Jr. Co.,Wm.

FOREST & PAPER PRODUCTS

	Boise Cascade Corp.
1504	Caraustar Industries
200	Champion International
207	Chesapeake Corp.
246	Consolidated Papers Inc.
2302	Fiberweb North America
2414	International Paper Co.
525	James River Corp.
635	Mead Corp.
1398	Packaging Corp. of America
1679	Potlatch Corp.
	Union Camp Corp.
	Weyerhaeuser
2914	Zellerbach Paper Co.

GAS TRANSMISSION LINES

	Colorado Interstate Gas Co.
2422	Columbia Gas Transmission Corp.
233	Columbia Gulf Transmission Co.
	Knenergy Inc.
2257	Montgomery County Gov't.
1688	Northwest Pipeline
2445	Panhandle Eastern Corp.
950	Texas Gas Transmission Corp.
964	Transok Inc.
998	United Gas Pipe Line Co.
	William Companies Inc.
1241	Williams Energy Co.

GOVERNMENT/PUBLIC SECTOR

	Admin. Office of the Court
2901	Alachua County Personnel
2703	Anoka County
	Atlanta City Government
129	Bernalillo County
2481	Bureau of Personnel - SD
2180	Chesterfield County
1782	City of San Antonio
219	City of Arlington
	City of Baytown
220	City of Beaverton
1141	City of Charlotte
	City of Chicago
2617	City of Dallas
268	City of El Paso
267	City of Fort Worth
1201	City of Lafayette
1202	City of Little Rock
1249	City of Lubbock
1253	City of Milwaukee
1203	City of Newton
	City of Orlando
	City of Overland Park
1204	City of Roanoke
	City of Santa Fe
1207	City of Sarasota
1208	City of Shreveport
2230	City of Springfield
	City of St. Louis
1209	City of Tucson

1142 Clackamas County
222 Clark County Personnel Dept.
225 Clayton County Commissioners Bd.
260 County of Durham
1254 County of Henrico
1211 County of Lake, Illinois
2372 DFW Int'l. Airport Board
224 Dolores Water Conservancy District
300 DuPage County
Fairfax County Office of Personnel
403 Gaston County Government
Human Res. Mgmt. Dept.
2912 Illinois Dept. of Cent. Mgmt. Svcs.
492 Illinois Dept. of Transportation
524 Jackson County Personnel Dept.
2539 Metro Atlanta Rapid Transit
1352 Metropolitan Water Reclamation
662 Michigan Dept. of Transportation
Missouri Dept. of Revenue
675 Missouri OA/Div. of Personnel
N.Y.S. Senate
730 North Dakota Personnel Division
783 Port Authority Transit-Allegheny County
1595 Port Authority of New York & NJ
1884 Port of Portland
2485 Salt Lake City Corp.
Salt Lake County Personnel Div.
San Bernardino County
1658 Sarasota County Government
907 St. Louis County
2664 State Auditors Office of Texas
2197 State of Indiana, State Personnel
2278 State of Kansas-Div. of Pers. Svcs.
2347 State of Nevada
1650 Summit County Government
1643 Texas Youth Commission
970 Travis County
2435 US Office of Personnel Mgmt.
2711 Va. Dept of Personnel & Training
Washington Federation of St. Empl.
1036 Washington Suburban Sanit. Comm.
1236 Wayne County Personnel

HOSPITAL & HEALTH CARE

2755 Advanced Cardiovascular Systems
2841 Allentown Hosp.,The/The LeHigh Valley Hospital
Alliant Health System
1830 Antelope Valley Hospital Med. Ctr.
2365 Ball Memorial Hospital
109 Baptist Hospital of Miami
1109 Baptist Medical Center
Baptist Medical Centers
Baptist Memorial Hospital
112 Barnes Hospital
Baystate Health Systems
2493 Becton Dickinson Division
2834 Berkshire Health Systems
Bethesda Hospitals Inc.
1117 Blood Systems Inc.
Bon Secours Health System Inc.
2505 Bradley Center
1121 BroMenn Healthcare
150 Bronx-Lebanon Hospital Ctr.
2893 Butterworth Hospital
1917 California Pacific Medical Center
Carondelet Health Care Corp.
2532 Carrier Foundation
203 Charleston Area Medical Center
204 Charlton Memorial Hospital
209 Children's Hospital
2714 Childrens Memorial Hosp.
227 Cleveland Clinic Foundation
228 Clintec Nutrition Co.
Columbia Freestate Health System
Columbia Regional Hospital
2638 Columbus Cabrini Medical Center
235 Community General Hospital
236 Community Hospitals-Indiana Inc.
2146 Cooper Hospital/Univ. Med Ctr.
Damon Corp.
1763 Detroit Medical Center
Diversicare Corp of America
1606 Duke University
314 Eden Hospital Medial Center
1933 Epic Healthcare Group
333 Evangelical Health Systems
Fairview Hospitals
2192 Florida Hospital
Francis Scott Key Medical Center
404 Geisinger Medical Center
431 Grant Medical Center
Greater Baltimore Medical Center
2500 Group Health Inc.
Gwinnett Hospital System
446 Hahnemann University
447 Halifax Medical Center
Hapsco Group Inc.
2340 Harris County Hospital District
Harvard Community Health Plan
Health Dimensions Inc.
1286 Health One Corp.
Health Services Corp.
2922 Healthsouth Rehabilitation Corp.
1287 Healthtrust Inc.
Hebrew Rehab Center/Aged
2591 Hermann Hospital
Hillhaven Corp.
Hinsdale Hospital
Hoag Memorial Hospital
2477 Holland Community Hospital
Holy Cross Health Systems
2522 Homedco Inc.
Hospital Compensation Service
Hospital Corp of America
1261 Hospital of Saint Raphael
Inove Health Systems
506 Institute of Living
2920 Intermountain Health Care Inc.
2188 Johns Hopkins Hospital
1520 Kaiser Foundation Health Plan-OH
2655 Kaiser Permanente-CA
1516 Kaiser Permanente-CT
2865 Kaiser Permanente-NC
1722 Kaiser Permanente-OR
1311 Kaiser-Permanente, Mid-Atlantic St. Region
Kelsey Seybold Pennsylvania
Kendall-Futuro Co., The
1716 Lake Forest Hospital
LeBonheur Children's Medical Ctr.
1715 Legacy Health System
569 Leominster Hospital
572 Lincoln Health
581 Loma Linda VNI Medical Center
589 Loyola University-Chicago
593 Lutheran Health Systems
2788 Lutheran Medical Center
1337 Manor Care Inc.
1877 Marianjoy Rehabilitation Ctr.
613 Marshfield Clinic
637 Medical Center Rehab. Hospital
643 Melrose-Wakefield Hospital
Memorial Health Alliance
645 Memorial Hospital
1345 Memorial Medical Center
Memorial Sloan-Kettering
647 Menninger Foundation, The
649 Mercy Health Services
Mercy Hospital
650 Mercy Hospital & Medical Center
Mercy Hospitals
1348 Meridian Healthcare
1350 Meriter Health Services Inc.
656 Methodist Hospital Sys., The
Mills-Peninsula Hospitals
2588 Mississippi Baptist Medical Ctr.
1598 Missouri Baptist Medical Center
2434 Monongalia General Hospital
1700 Morristown Memorial Hospital
1358 Moses Cone Hospital
1511 Mount Sinai Medical Center
695 NC Baptist Hospitals Inc.
710 National Medical Enterprises
1584 North Memorial Medical Center
2626 Northeast GA Medical Center
1379 Northside Hospital
735 Northwest Memorial Hospital
745 Oklahoma Healthcare Corp.
1858 Oncology Nursing Society
755 Overlook Hospital
1909 Pacificare
2613 Pitt County Memorial Hospital
Presbyterian Healthcare Services
792 Providence Hospital-OR
Providence Hospital-SC
Retreat Hospital
835 Roche Biomedical Laboratories
836 Rochester General Hospital
1423 S/W Neuropsychiatric Institute
2692 Saint Lukes Hospital
[illegible]57 Samaritan Health Services
1760 Scottsdale Memorial Hospital
1433 Sentara Health System
1875 Shands Hospital
2342 Sharp Health Care
Sisters of Providence
SmithKline Beecham Clinical Labs
Southern Baptist Hospital
1872 Spohn Hospital
903 St. Agnes Hospital
904 St. Agnes Medical Center
905 St. Francis Hospital Center
1666 St. John's Hospital
2905 St. John's Medical Center
2877 St. Joseph Hospital
1450 St. Joseph Riverside Hospital
906 St. Jude Childrens Res. Hospital
2451 St. Louis Children's Hospital
2447 St. Louis University Med. Center
1665 St. Luke's Episcopal Hospital
908 St. Luke's-Roosevelt Hospital
St. Vincent's Health Center
1454 State Univ. of NY at Stony Brook
Sutter Health
930 Swedish Medical Center
1579 Swope Parkway Health Center
932 Sybron Corp.
1586 Syncor International Corp.
2679 Tarrant County Hospital District
Tidewater Health Care Inc.
Tokos Medical Corporation
1851 Touro Infirmary
1482 Tucson Medical Center
1533 Tulsa Regional Medical Center
UNC Hospitals
1014 UNS Home Care
991 Unihealth America
2786 United Health Services
University Hospital-GA
2897 University Hospital-MA
University Hospitals of Cleveland
1231 University of California at LA Med. Ctr.
2335 University of Chicago Hospital
University of MD Medical System
2308 University of Pittsburgh Medical Center
University of Rochester
2456 University of WI Hospital & Clinics
1012 Upper Valley Medical Center
Visiting Nurse Association
1035 Washington Hospital Center
2401 Waterbury Hospital

2599 Wausau Hospital Center
1043 Western Pennsylvania Hospital
1051 William Beaumont Hospital
1056 Winchester Medical Center Inc.
1057 Winter Park Memorial Hospital
Yale New Haven Hospital
1227 York Hospital

HOTEL/MOTEL

2596 Aircoa
Boyd Group, The
2798 Days Inns of America Inc.
1906 Disneyland
1285 Harrah's Marina Hotel & Casino
2277 Holiday Inn Worldwide
477 Hospitality Franchise Systems
2466 Hyatt Hotels Corp.
878 ITT Sheraton Corp.
1726 Inter Continental Hotels Corp.
2779 Inter-Alaska Hotel Inc.
515 Interstate Hotels Corp.
2677 Marriott Corp.
1407 Promus Companies
Stouffer Hotel Co.
1852 Westin Hotels & Resorts

INSTRUMENT MANUFACTURING

2201 AGR International Inc.
1826 Abbot Laboratories
Acuson Corp.
23 Allergan Humphrey
2890 American Sterilizer Co.
116 Baxter Healthcare Corp.
117 Becton Dickinson
Cavaliere & Associates Inc.
Ciba Corning Diagnositcs Inc.
Contraves USA Inc.
280 Datascope
2611 Diasonics Inc.
2810 Dionex Corp.
396 GE Medical Systems
1737 General Scanning Inc.
1274 Genrad Inc.
2350 Instrumentation Laboratory
520 John Fluke Manufacturing Co. Inc.
530 KLA Instruments Corp.
1922 LTX Corp.
Life Scan Inc. Subsid. of J&J
1549 Modern Controls
1384 Ohmeda Monitoring Systems
2790 Perkin-Elmer Corp.
774 Physio-Control
SVG Lithography Systems Inc.
1840 Spectra-Physics Analytical
Storz Instrument Co.
939 TN Technologies Inc.
Tektronix Inc.
973 Trimble Navigation
1883 Tylan General
1489 United States Surgical Corp.
2448 Vitek Systems Inc.

INSURANCE

1483 20th Century Insurance
AMA Insurance Agency Inc.
2148 AON Corp.
2829 APlac
11 Acacia Group
1079 Aetna Life & Casualty Co.
1861 Aid Association for Lutherans
Allendale Insurance
1083 Allied Group Insurance
2610 Allstate Insurance Co.
American Bankers Ins. Group
American Family Insurance Group
2985 American Hardware Insurance Grp.
2529 American International Group Inc.
American Nuclear Insurers
54 American Re-Insurance Co.
American Republic Insurance Co.
2486 American Security Group
1816 American States Insurance Co.
Amerisure Companies
1814 Ameritas Life Insurance Corp.
65 Amica Mutual Insurance Co.
83 Associated Group, The
2498 Atlantic Mutual Companies
Attorneys' Title Ins. Fund
2158 Automobile Club of Southern CA
2215 Bankers' Life & Casualty
Berkshire Life Insurance Co.
135 Blue Cross/Blue Shield
Blue Cross/Blue Shield Natl. Cap.
Blue Cross/Blue Shield of Central NY
2266 Blue Cross/Blue Shield of FL
2601 Blue Cross/Blue Shield of GA
Blue Cross/Blue Shield of IL
2559 Blue Cross/Blue Shield of MI
2238 Blue Cross/Blue Shield of MD
Blue Cross/Blue Shield of OH
2290 Blue Cross/Blue Shield of VA
1799 Blue Cross/Blue Shield United of WI
134 Blue Cross of CA
2622 Blue Cross of W. PA
163 Business Men's Assurance
2474 CNA Insurance Companies
1157 CUNA Mutual Insurance Group
179 Calfarm Insurance Co.
1130 California Casualty Mgmt. Co.
2787 Capital Blue Cross
Capital Holding Corp.
2191 Chubb & Son Inc.
Cigna Corp.
1608 Colonial Life & Accident Ins. Co.
1150 Colonial Penn Group Inc.
2524 Commerce Insurance Co.
234 Commercial Union Insurance Co.
2910 Community National
2925 Connecticut Mutual Life Ins. Co.
250 Continental Insurance
257 Cotton States Insurance
258 Country Companies Inc.
262 Crawford & Co.
Credit Life Companies
2673 Crown Life Ins. Co.
Crum & Forster Commerical Ins.
284 Delta Dental Plan of California
Dodson Insurance Group
Empire Insurance Co.
327 Environmental Risk Group
2392 Equitable of Iowa Companies
2749 Equitable, The
1181 Erie Insurance Group
2683 Farmers Insurance Group
360 Federated Insurance Co.
361 Feisco
364 Fireman's Fund Insurance Co.
First Capital Life Ins.
384 Foremost Corp. of America
2772 Forethought Group, The
385 Foundation Health Corp.
388 Franklin Life Insurance Co.
1921 Fremont Compensation Insurance
2380 Fremont Compensation Insurance
395 GAB Business Services Inc.
1266 GRE of America Corp.
406 General Accident Insurance Co.
1269 General American Life Ins. Co.
Government Employees Companies
Great American Insurance Co.
2175 Great West Life Assurance Co.
2317 Grinnell Mutual Reinsurance Co.
438 Group Health Inc.
Guardian, The
2426 Hanover Insurance Companies
2239 Harleysville Insurance Co.
Hartford Steam Boiler Co.
Holborn Corp.
2174 Holden Group, The
473 Home Insurance Co.
1293 Home Life Insurance Co.
IASD Health Services Corp.
1297 IMT Insurance Co.
2394 ITT Hartford Insurance Group
1300 Independence Blue Cross
1904 Indianapolis Life Insurance Co.
500 Industrial Indemnity
1301 Industrial Risk Insurers
Interstate National Corp.
Iowa Farm Bureau
1308 John Hancock Life Insurance Co.
2768 Kansas Farm Bureau Services
2530 Kemper National Insurance Cos.
1712 Liberty Life Insurance Co.
Liberty Mutual Insurance Group
1914 Lincoln National Corporation
592 Lutheran Brotherhood
2322 MSI Insurance
Manhattan National Life
616 Maryland Casualty Company
624 Matthew Thornton Health Plan
1349 Meridian Mutual Insurance Co.
2352 Metropolitan Life
346 Michigan Farm Bureau
1570 Millers Mutual Insurance Assn.
2321 Minnesota Mutual Life Ins. Co.
Monumental Insurance
1907 Mortgage Guaranty Insurance Corp.
Motorists Ins. Co.
691 Mutual Benefit Life Ins. Co.
2614 Mutual of New York
2223 Mutual of Omaha
1361 N. American Co. for Life & Health
2646 NAC Reinsurance Corp.
National Council Comp. Insurance
708 National General Insurance Corp.
Nationale-Nederlanden
2497 Nationwide Insurance Companies
718 New England Mutual Life Ins. Co.
719 New Hampshire Insurance Group
1372 New York Life Insurance Co.
2439 Norcal Mutual Insurance Co.
1689 North American Benefit Assn.
2476 Northwestern Mutual Life Ins. Co.
751 Orion Capital Companies
PHP Benefit Systems
1684 Pacific Mutual Life Ins.
759 Pan American Life Insurance Co.
1401 Penn Mutual Life Insurance Co.
2157 Pennsylvania Blue Shield
773 Phoenix, The
1855 Physicians Mutual Insurance Co.
786 Preferred Risk Mutual
1910 Principal Financial Group
1406 Progressive Casualty Insurance
1408 Protective Life Corp.
1410 Provident Life & Accident Ins.
793 Provident Mutual
Prudential Insurance Co.
820 Reliance Insurance Co.
Reliance Standard Life Ins. Co.
822 Republic Insurance Group
1705 SAIF Corp.
SEH America Inc.
1427 Safeco Corp.
868 Seaboard Surety Co.
1609 Seibels Bruce Insurance Co.
1434 Sentry Insurance
Shelby Insurance Co., The
2726 St. Paul Insurance Companies
State Auto Insurance Cos.
913 State Farm Insurance Co.
1654 State Mutual Companies

2882 Sun Financial Group
931 Swissre Holding NA Inc.
2568 TIAA-CREF
1640 Tokio Marine Management Inc.
2926 Transamerica Accidental Life
Travelers Companies
985 USAA
2850 USLICO Corporation
993 Union Central Life Insurance Co.
2854 Union Labor Life Insurance Co.
2593 United Healthcare Corp.
1009 Universal Underwriters
Unum Life Insurance Co.
1492 Utica Mutual Insurance Co.
2915 Washington Natl. Ins. Co.
1235 Wausau Insurance companies
1575 Western-Southern Life
Westfield Companies
1156 Willis Corroon Corp.
2182 Zurich American Insurance Co.

MANUFACTURING

3M Corp.
A.T. Cross Inc.
7 AM International Inc.
Acme Cleveland Corp.
Acushnet Co. Titleist Golf Div. & Footjoy Worldwide
2543 Allied Signal Inc.
1614 Alpo Petfoods Inc.
2155 American Medical Systems
47 American Meter Co.
58 American Trading & Prod. Corp.
Amway Corp.
77 Armstrong World Industries Inc.
78 Armtec Defense Products
Avery Dennison
Avex Electronics Inc.
95 BASF Information Systems Corp.
2279 BMY Combat Systems
BW/IP International Inc.
1519 Baker Knapp & Tubbs
115 Bausch & Lomb Inc.
125 Bendix-King Div. of Allied Signal
Benteler Industries Inc.
2533 Boehringer Mannheim Corp.
156 Brunswick Corp.
165 Butler Mfg. Co.
1791 CTT Inc.
1560 Cabot Corporation
181 Calgon Vestal Laboratories
182 Campbell Soup Co.
Carbarundum Company, The
Carbo Ceramics Inc.
2817 Carbo Medica Inc.
190 Carlisle Memory Products
197 Cedarapids Inc. El Jay Division
206 ChemRex Inc.
1137 Chemcut Corp.
210 Ciba Vision Care Corp.
213 Cincinnati Milacron Inc.
223 Clark Equipment Co.
229 Clopay Corp.
230 Club Car Inc.
231 Coherent Inc.
1148 Coleman Co. Inc.
1151 Colt Manufacturing Co
2220 Cooper Industries Inc.
Crosby Valve & Gauge Co.
1158 D-M-E Company
Dap Inc.
277 Data Documents Inc.
278 DataCard Corporation
1161 De Puy
1887 Dell Computer Corp.
1163 Demco Inc.
1524 Dennison Manufacturing Co.
2237 Dentsply International Inc.
Dial Corp., A Greyhound Dial Co.
1545 Domtar Gypsum Inc.
1868 Donaldson Co. Inc.
294 Dow Consumer Products Inc.
295 Dow Corning Wright
299 Dresser Rand Co.
1534 Duchossois Industries
1569 Duracell Inc.
2640 EG&G Mound Applied Technologies
EG&G Rocky Flats Inc.
2574 Ecolab Inc.
1174 Elliott Co.
2652 Emulex Corp.
1178 Engraph Inc.
FMC Corp. Naval Systems Div.
FSI Corp.
342 Fairchild Fastener Group
2143 Federal Cartridge Co.
1186 Fel-Pro Inc.
363 Findley Adhesives Inc.
First Brands Corp.
Fluidmaster Inc.
Ford Electronics & Refrigeration
1562 G.E. Power Generation
2582 Gates Rubber Co., The
General Electric Drive Systems
1273 General Machine Products Co.
Gillette Co., The
422 Gleason Works
2604 Goulds Pumps Inc.
2499 Graco Inc.
896 Graham Packaging Corp.
HMT Technology
449 Hamilton Industries Inc.
Handy & Harman
454 Haworth Inc.
Hayes Microcomputer Products Inc.
2149 Haynes International Inc.
2791 Heil-Quaker Corp.
459 Heinz USA
1732 Herman Miller
1289 Hillenbrand Industries Inc.
1291 Hilti Inc.
467 Hobart Brothers Co.
1495 Hon Company, The
2697 Honeywell Inc.
2696 Honeywell Planner
2162 Howmet Corp.
Huffy Corp.
483 Hutchinson Technology Inc.
1730 IMED Corp.
IMI Cornelius Inc.
2421 ITT Fluid Technology Corp.
1729 Iams Co.
Illinois Tool Works Inc.
496 Inco Alloys Int'l Inc.
Industrial Tectonics Inc.
1728 Inertia Dynamics Corp.
Ingersoll Milling Machine Co.
2605 Ingersoll Rand Co.
1304 Intermet Corp.
514 International Paper Box Machine
Iolab Corp.
518 JR Simplot Co.
1539 John Deere Inc.
2353 Joy Technologies Inc.
1860 Kennametal Inc.
2495 Kent-Moore Tool
537 Keyes Fibre
541 Kohler Co.
548 Kysor Industrial Corp.
549 LG Balfour Co.
1318 LTV-Corp Office
557 Lamson & Sessions Co., The
568 Lego Systems Inc.
1713 Libbey Owens Ford Co.
Liebert Corp.
1328 Lone Star Steel Co.
2556 Lord Corp.
2165 Lucas Duralith/AKT Division
606 Manitowoc Co. Inc.
Mannington Mills Inc.
2862 Manville Corp.
617 Mason & Hanger Co.
621 Material Sciences Corp.
2707 Mattel Toys Inc.
1342 Maxtor Corporation
631 McGill Corp.
1919 Meadox Medicals Inc.
636 Measurex Corp.
1343 Medtronic Inc.
642 Melroe Co.
654 Metal Container Corp.
Mine Saftey Appliances Co.
2527 Modine Manufacturing Company
Monarch Marking
Monroe Auto Equipment Co.
Moore Business Forms & Systems
Morton International Inc.
1357 Motor Wheel Corp.
Myron Manufacturing
Napp Systems USA Inc.
702 Nash Engineering Co., The
2866 New England Business Svc. Inc.
724 Newell Co.
726 Nike Inc.
Nippert Co.
2318 Nordyne Inc.
2864 Nuclear Metals Inc.
1381 Nupac Corp.
740 OKI Telecom
747 Olin Corp.
Onan Corp.
1386 Optical Coating Laboratory Inc.
Orthomet Inc.
753 Osteonics
754 Outboard Marine Corp.
2548 Owens-Corning Fiberglas Corp.
756 PMI Food Equipment Group
Paccar Inc.
760 Partlow Corp.
Pfizer Inc.
2807 Picker International
1681 Pilling Co.
Platt Saco Lowell
2815 Pre Finish Metals Inc.
Precision Castparts Corp.
2629 Premark International Inc.
Press On Inc.
787 Price Brothers Co.
2680 Puritan-Bennett
802 R&G Sloane Mfg. Co. Inc.
2800 R. G. Barry Corp.
RJ Carroll Co. Inc.
Rank Video Services America
815 Reda a Camco Co.
Reed Tool Co.
Refined Sugars Inc.
Respiratory Care Inc.
Rheem Manufacturing Co.
Riviana Foods Inc.
1229 Robert Bosch Corp.
839 Rockwell Graphics System
1567 Rockwell International-ID
Rockwell International-MI
1668 Ross Laboratories
Rubbermaid Inc.
844 Rust-Oleum Corp.
1422 S&S Leather Co.
1425 SPS Technologies Inc.
859 Sandvik Rock Tools Inc.
2190 Satellite Industries Inc.

Scantron Corp.
Schwinn Bicycle Co.
1661 Sealed Power Corp-OTC Div.
2602 Sealy Inc.
2288 Sentry Group
875 Severin Group, The
880 Shar-Lok Corp.
Siecor
2446 Silgan Corporation
888 Simplex Time Recorder Co.
2535 Smith & Nephew Richards Inc.
1442 Snap-On Tool
895 Solectron Corp.
Sony Music Entertainment Inc.
1448 Spectra-Physics Lasers Inc.
901 Spectramed Inc.
2986 Steelcase Inc.
915 Stihl Inc.
1456 Sullair Corp.
923 Sulzer Escher Wyss Inc.
929 Superior Coffee & Foods
938 TD Williamson Inc.
1647 TRW Safety Systems/Mesa
Telecommunications Techniques
1467 Tellabs Texas Inc.
Tex-Tube Division
953 Textron Lycoming
2269 The Torrington Company
954 Thermadyne Holdings Corp.
2594 Toro Co.
2228 Trane Co., The
Transkrit Corp.
978 Twin Disc. Inc.
1487 Uniroyal Goodrich Tire Co.
996 Unistrut Corp.
999 United Medical Manufacturing
United Technologies Carrier
2452 United Technologies Corp.
1008 Universal Cooperatives Inc.
2657 VME Americas Inc.
2176 Valmont Industries Inc.
1016 Van Dorn Co.
Varlen Corp.
1247 Victaulic Co. of America
Virginia Concrete Co.
1024 WEA Manufacturing Inc.
1630 Wacker Siltronic Corp.
Welch Allyn Inc.
1623 Westinghouse Electric Corp.
1607 Westinghouse Electric Corp.-CNFD
Westinghouse Materials Co. of Ohio
Westvaco Corp.
1050 Wickes Companies Inc.
Wyman-Gordon Co.
1064 Xomed-Treace/Bristol Myers Squib
York Int'l. Corp.
Zinc Corporation of America

MINING

Arco Coal Co.
BHP Utah International Inc.
Climax Metals
1149 Colowyo Coal Co.
1168 Drummond Co. Inc.
326 Entech Inc.
2902 Island Creek Corp.
Kennecott Corp.
Lehn & Fink Products Group
1707 Magma Copper Co.
Nerco Inc.
2319 P&M Coal Mining Co.
1622 Westmoreland Coal Co.

NON-PROFIT ORGANIZATION

2502 American Bankers Association
33 American Bar Association
34 American Cancer Society
1506 American Chemical Society
American Heart Association
2364 American Institute of CPA's
44 American Insurance Association
45 American Library Association
46 American Medical Association
American Newspaper Publ. Assoc.
49 American Petroleum Institute
51 American Prod. & Quality Center
2558 American Psychiatric Association
2900 American Red Cross
53 American Red Cross-St. Paul
American Society of CLH & ChFC
2297 American Society of Employers
80 Ashrae Inc.
1111 Baptist Sunday School Board
130 Best Western Int'l.
2145 Blue Cross/Blue Shield of NJ
143 Boy Scouts of America
144 Boys & Girls Clubs of America
154 Brown County ARC
2491 California Farm Bureau
1134 Cathlic Relief Services
Church of Jesus Christ of LDS
266 Cuna & Affiliates
2326 Diocese of Motuchen
Educational Testing Service
318 Electric Power Research Inst.
1175 Employers Association Inc. The
323 Employers Association-NJ
1176 Employers Resource Council
2408 First Church of Christ Scientist
383 Ford Foundation
420 Girl Scouts of the USA
426 Goodwill Industries of America
440 Guideposts Associates Inc.
1604 Junior Achievement Inc.
571 Limra International
2753 Lincoln Center Performing Arts
1335 MRA The Management Assoc.
603 Management Assn of Illinois, The
March of Dimes Foundation
661 Michigan Credit Union League
Mortgage Bankers Association
2280 Mount Vernon Ladies' Assn.
1359 Mountain States Empl. Council
1360 Museum of Science
National Automobile Dealers Assn.
2244 National Board of Med. Examiners
707 National Futures Association
711 National Safety Council
2245 National School Boards Assn.
712 National Telephone Coop. Assn.
National Urban League Inc.
714 National Wildlife Federation
1694 Neca
1690 New York Public Library
1397 Pacific Science Center
2385 Population Council
807 Radio & Television Commission
SRS of Charity Health Care
1565 Salvation Army
Society for Human Resource Mgmt.
2513 Texas Assn. of School Boards
2837 Underwriters Laboratories Inc.
1636 United Student Aid Funds Inc.

OFC./COMPUTER/BUS. EQUIP.

2337 AB Dick Co.
4 AGFA Corporation
Adaptec Inc.
61 Ameridata
2858 Azerty Incorporated
Bull HN Information Systems
Businessland
Conner Peripherals
248 Contel IPC
Cray Research Inc.
Cummins-Allison Corp.
2984 Decision Data Inc.
288 Dictaphone Corp.
Digital Equip Corp.-Semi OPS
334 Evans & Sutherland Computer Corp.
Gestetner Corp.
1934 HNSX Supercomputers Inc.
1316 Konica Business Machines USA Inc.
559 Lanier Worldwide Inc.
580 Logitech Inc.
2731 Mannesmann Tally Corp.
1353 Microcomputer Accessories Inc.
Minolta Corp.
NCR Corp.
NEC Technnologies Inc.
2660 Pitney Bowes Inc. #63-29
Printronix
2292 Quill Corp.
829 Ricoh Corp.
Ricoh Electronics Inc.
Riso Inc.
Scitex America Corp.
Seagate Magnetics
Siemens-Nixdorf Printing Systems
942 Tandem Computers Inc.
961 Toshiba America Info. Systems
Unisys Computer Systems Group
1018 Varityper Inc.
1020 Verbatim Corp.
1912 Wang Laboratories
Xerox
1069 Zitel Corp.

PETROLEUM

Amoco Corp.
66 Amoseas
Aramco
72 Arco
1096 Ashland Oil Inc.
1396 BHP Petroleum-Pacific Resources
BP America Inc.
Caltex Petroleum Corp.
1200 Castrol Inc.
1856 Chevron Corp.
1568 Citgo Petroleum Corp.
2923 Conoco Inc.
Coors Brewing Co.
1515 Crown Central Petroleum Corp.
287 Diamond Shamrock-Refining/Mkt
1173 Elf Exploration Inc.
1180 Enserch Exploration Inc.
1555 Entech Inc.
1187 Fina Oil & Chemical Co.
2741 Giant Industries Inc.
2519 Kerr-McGee Corp.
2305 Louisiana Land & Exploration
1706 Marathon Oil Co.
2268 Maxus Energy Corp.
2507 Meridian Oil Inc.
1701 Mobil Exploration & Prod. Svcs.
Mobil Oil Corp.
690 Murphy Oil USA Inc.
741 Occidental Petroleum Corp.
752 Oryx Energy Company
763 Pennzoil Co.
Phillips Petroleum Co.
Seagull Energy Corporation
925 Sun Co. Inc.
2375 Tesoro Petroleum Corp.
Texaco Inc.
960 Tosco Corp.
962 Total Petroleum Inc.
Triton Energy Corp.
Uno Ven Co.
Unocal Corporation
1015 Valero Energy Corp.

PETROLEUM SERVICES

Alyeska Pipeline Service Co.
1880 Baroid Corporation
1901 Emro Marketing Company
Halliburton Geophysical Services Inc.
1284 Halliburton Services
2444 National Oilwell
Oil Dynamics Inc.
2560 Pool Co.
813 Reading & Bates Corp.

PHARMACEUTICALS

5 A. H. Robins Co. Inc.
1074 Abbott Laboratories
1076 Adria Laboratories
2258 Alcon Laboratories Inc.
1082 Allergan Inc.
Amgen Inc.
2458 Bausch & Lomb Inc.
128 Berlex Laboratories
1798 Boehringer Ingelheim Pharm. Inc.
1797 Boots Pharmaceuticals Inc.
148 Bristol Myers Squibb Co.
Bristol Myers Squibb Pharm. Group
2849 Bristol-Myers Products
1125 Burroughs Wellcome Co
1129 California Biotechnology Inc.
195 Carter Wallace Inc.
211 Ciba-Geigy Corp.
2204 Connaught Laboratories Inc.
1902 Fisons Pharmaceutical
2784 GD Searle & Co.
2991 Genetics Institute
421 Glaxo Inc.
469 Hoffmann-La Roche Inc.
IBRD
2730 Immunex Corp.
Mallinckrodt Medical Inc.
2386 Marion Merrell Dow Inc.
McNeil Pharmaceutical
Miles Inc.
2906 Neo RX Corp.
Nova Pharmaceutical Corp.
2178 Novo Nordisk Pharmaceuticals Inc.
1389 Organon Inc.
1391 PAR Pharmaceutical
Rhone-Pavlenc Rorer
Rugby-Darby Group Companies Inc.
Sandoz Pharmaceuticals Corp.
863 Schering-Plough Corporation
Serono Laboratories Inc.
890 SmithKline Beecham
SmithKline Diagnostics Inc.
1509 Solvay Pharmaceuticals
2338 Sterling Drug Inc.
2331 Syntex Corp.
975 Triton Biosciences Inc.
1556 Upjohn
Warner Lambert Co.

PRINTING & PUBLISHING

13 Addison Wesley Publishing Co.
American Greetings Corp.
103 Bancroft-Whitney Co.
2465 Chicago Tribune
Columbian Inc.
261 Cox Enterprises Inc.
269 DMCA Direct
273 Dallas Morning News
1769 David C. Cook Publishing Co.
1162 Deluxe Corp.
Dispatch Printing Co.
1179 Enkel Corp.
GTE Directories Corp.
402 Gannett Co. Inc.
Gibson Greetings Inc.
2740 Global Engineering Documents
1733 Hallmark Cards Inc.
452 Hartford Courant
478 Houghton Mifflin Co.
479 Houston Chronicle, The
480 Houston Post Newspaper, The
2569 Institute for Scientific Info.
511 Interchecks Inc.
513 International Data Group
1305 International Imaging Materials
2709 John Wiley & Sons Inc.
Knight-Ridder Inc.
Konica Imaging USA Inc.
1891 Lawyers Cooperative Publ. Co.
Los Angeles Times
599 MLR Publishing
2735 Mathew Bender & Co Inc.
1340 McDougal Littell & Co.
633 McGraw-Hill-NJ
2159 McGraw-Hill-NY
638 Medical Economics Co. Inc.
2487 Meredith Corp.
Moore Data Management Systems
686 Mosby Year Book Publishing
National Computer Systems
709 National Geographic Society
1865 News/Sun-Sentinel Co.
1692 Newsday
743 Official Airline Guides Inc.
2193 Orlando Sentinel, The
804 R. R. Donnelly
Rand McNally & Co.
2348 Random House Inc.
1421 Romo Corp
853 Safeguard Business Systems
2514 Scott Foresman & Co.
2460 Seattle Times, The
1440 Simon & Schuster
2624 Southwest Bell Yellow Pages
2229 Star Tribune
914 Steven's Graphics Inc.
Taunton Press, The
Time Med. Labeling Systems Inc.
1641 Time Warner Inc.
1863 Treasure Chest Advertising Co.
Tribune Co.
1033 Warren Gorham & Lamont Inc.
Western Publishing Co. Inc.

RESEARCH & DEVELOPMENT

1810 Argonne National Laboratory
97 BP America-BP Research
114 Battelle
1806 Battelle Pacific NW Laboratory
123 Bellcore
2573 Brookhaven National Laboratory
2463 CAL Assoicates
Center for Naval Analyses
2202 Draper Laboratory Inc.
308 EG&G Idaho Inc.
2718 ESL Inc. Subsidiary of TRW Inc.
313 Economic Research Institute
325 Ensco Inc.
Fermilab
1268 Gas Research Institute
Hoechst Celanese Corp.
2275 Honeywell-Sensor 8 System
Dev. Center
ITT Research Institute
JHU Applied Physics Laboratory
2381 Jet Propulsion Laboratory
560 Lanxide Corp.
561 Lawrence Berkeley Laboratory
Lawrence Livermore Laboratory
1838 Lovelace Biomed & Environ. Rsrch.
MCC
MIT Lincoln Laboratory
Mantech Environmental Tech. Inc.
Maxwell Laboratories
1355 Mitre Corp.
2376 National Center
for Atmospheric Research
1908 Princeton Plasma Physics Lab
2540 Research Triangle Institute
845 S Cubed Division of Maxwell Labs
Sandia National Laboratories
Science Applications Int'l.
1656 Southwest Research Institute
2259 Space Telescope Science Inst.
928 Superconducting Super Collider
935 Systems Research Labs Inc.
937 TASC
1243 Woods Hole Oceanographic Inst.
2396 Xetron Corp.
1070 ZymoGenetics

RESTAURANT

1169 Dunkin' Donuts Inc.
1195 Foodmaker Inc.
Friendly Ice Cream Corp.
2490 General Mills Restaurants Inc.
437 Ground Round Inc.
2160 Kentucky Fried Chicken
Long John Silvers Inc.
2313 McDonald's Corp.
1399 Panda Management Co.
2903 Pizza Hut Inc.
2881 Taco Bell Corp.
1836 Wendy's International Inc.
1839 White Castle System Inc.

RETAIL

18 Albertson's Inc.
American Drug Stores
1873 American Stores Co.
34 Associated Merchandising Corp.
Athlete's Foot
Blockbuster Entertainment Corp.
Bradlees
147 Briggs-Weaver Inc.
1122 Broadway, The
1123 Builders Emporium
1124 Burdines
1132 Camping World Inc.
Carter Hawley Hale Stores Inc.
196 Cato Corp.
2320 Dayton Hudson Corp.
1581 Dollar General Corp.
Duty Free Shoppers Group Ltd.
1172 Eddie Bauer Inc.
3000 Edison Brothers Stores
331 Ernst Home Center Inc.
336 Eye Care Centers of America Inc.
359 Federated Department Stores
1747 Fingerhut Corp.
Gap Inc.
Gateway Apparel Inc.
1276 Giant Food Inc.
Grand Union Co.
Hechinger Co.
J. Baler Inc.
523 J. C. Penney Company Inc.
2861 Jack Eckerd Corp.
Jewell Food Stores
1723 Jordan Marsh Co.
1309 K-Mart Corp.
1522 Kohl's Department Stores
564 Lechmere
Liberty House of Hawaii
1329 Long's Drug Stores
586 Lord & Taylor
Lowe's Companies Inc.
591 Lucky Stores Inc.
602 Majik Market
612 Marshalls
May Department Stores Co.
McCrory Stores

Meijer Inc.
652 Mervyn's
Morse Shoe Inc.
Motorbrooks International
2324 Musicland Group
2898 Northern Automotive Corp.
758 Pamida Inc.
761 Payless Shoe Source
Pueblo International-PR Division
797 Purity Supreme Supermarkets
2262 Recreational Equipment Inc.
817 Reeds Jewelers
1672 Revco Drug Stores Inc.
Richman Gordman Inc.
1418 Rickel Home Centers
1553 Rose's Stores Inc.
Ross Stores Inc.
1849 Safeway Inc.
Sally Beauty Co.
1432 Sears, Roebuck and Co.
1436 Service Merchandise Co. Inc.
Shopko General Office
2270 Southland Corp.
Spec's Music Inc.
910 Starbucks Coffee Co.
917 Stop & Shop Supermarket Co.
Stor Inc.
1833 Supermarkets General Corp.
2892 TJX Companies Inc.
1646 Talbots
879 Tishkoff Enterprises Inc. dba Shoe Corp. of America & Just Sweat
1639 Toys "R" Us
2299 US Shoe Corp.
Venture Stores Inc.
Waldenbooks
1030 Walgreen Co.
1626 Washington Inventory Services
Whayne Supply Co.
1242 Wilsons Suede & Leather
1870 Zale Corporation

RUBBER

62 Ameripol Synpol Co.
2840 Bridgestone Firestone
1848 Cooper Tire & Rubber Co.
1572 Freudenberg NOK
413 General Tire Inc.
2140 Goodyear Tire & Rubber Co.

STEEL, ALUM., COPPER, NI.

19 Alcan Aluminum Corp.
Alleghany Ludlum Corp.
Armco Advanced Materials Corp.
76 Armco Steel Co. LP
102 Baltimore Specialty Steels Corp.
1807 Barmet Aluminum Corp.
Bethlehem Steel Corp.
2761 California Steel Industries
192 Carpenter Technology Corp.
Consolidated Aluminum Corp.
254 Copperweld Corp.
315 Edgecob Metals Company
321 Empire Detroit Steel Division
Geneva Steel Corp.
Granite City Steel
1727 Inland Steel Co.
LTV Steel Co.
1331 Lukens Inc.
1365 National Forge Co.
842 Rouge Steel Co.
1484 USX Corp. USS Division
Wheeling-Pittsburgh Steel Corp.

TEXTILES

2799 Burlington Industries Inc.
362 Fieldcrest Cannon Inc.
532 Kayser-Roth Corporation
1552 Levolor Corp.
2553 Salem Carpet Mills Inc.
2774 Sara Lee Direct
2639 Spartan Mills
1449 Springs Industries
West Point Pepperell

TOBACCO

Lorillard Tobacco Co.
Philip Morris Management Corp
2516 RJ Reynolds Tobacco Co.
2649 The American Tobacco Co.
UST Inc.

TRANSPORTATION

17 Airborne Express Inc.
Alaska Railroad Corporation
1084 Allied Van Lines Inc.
50 American President Companies Ltd.
2399 Amtrak
162 Burlington Motor Carriers Inc.
2651 Burlington Northern Inc.
173 CMX Trucking Inc.
2630 Chicago & Northwestern Trans.
2932 Conrail
271 Dallas Area Rapid Transit
2833 Great North Western Railway
1319 Laidlaw Transit Inc.
Leaseway Transportation Corp.
657 Metro North Commuter Railroad
2397 Metropolitan Transit Authority
Mid-American Waste Systems Inc.
667 Midland Enterprises Inc.
National Car Rental
720 New Jersey Transit
2803 New York City Transit Authority
2536 Norfolk Southern Corp.
North American Van Lines Inc.
2212 Overnite Transportation Co.
Penske Truck Leasing
Roadway Express Inc.
833 Roadway Package System Inc.
2690 Ryder Truck Rental Inc.
1659 Santa Fe Pacific Corp.
1657 Sea-Land Service Inc.
963 Trailer Train Co.
USAir Inc.
2723 Union Pacific Railroad Co.
Wisconsin Central Ltd.
1066 Yellow Freight

UTILITIES

Alabama Gas Co.
Allegheny Power Service Corp.
36 American Electric Power Svc. Corp.
74 Arizona Public Service
2431 Arkla Inc.
1099 Atlantic Electric
1100 Atmos Energy Corp.
2792 Bay State Gas Co.
BellSouth Corp.
Board of Light & Power
1795 Boston Edison Co.
152 Brooklyn Union Gas Co.
Cajun Electric Power Coop Inc.
2184 Centerior Energy Corp.
1847 Central Illinois Light Co.
212 Cincinnati Bell Telephone Co.
1916 Cincinnati Gas & Electric
232 Columbia Gas Distribution Co.
Columbia Gas System
1554 Columbia Gas System Service Corp.
Connecticut Natural Gas Corp.
245 Consolidated Edison of NY
1153 Consumers Power Co.
Cooperative Power
2606 Delmarva Power & Light Co.
1764 Detroit Edison Co.
301 Duke Power
East Ohio Gas Co.
317 Electric Power Board
1755 Entergy Corp.
Entex Inc.
1265 GPU Service Corp.
2625 Gulf Power Co.
1736 Gulf States Utilities Co.
445 Hackensack Water Co.
1496 Hawaiian Electric Company Inc.
ITT Palm Coast Utility Corp.
494 Illinois Power
499 Indianapolis Power & Light Co.
2169 Iowa Illinois Gas & Electric Co.
1721 Kansas City Power & Light Co.
566 Lee County Electric Coop. Inc.
1508 Litel Telecommunications Corp.
2512 Louisiana Gas Service Co.
2743 Louisville Gas & Electric
646 Memphis Light Gas & Water
659 Metropolitan Edison Co.
2572 Michcon
Midland Cogeneration Venture
2811 Minnegasco Inc.
2168 NC Electrical Membership Corp.
1371 New England Electric System
2793 New Hampshire Yankee
1691 New York Power Authority
1373 New York State Electric & Gas
Northeast Utilities
1867 Northern States Power Co.
734 Northwest Natural Gas Co.
1686 Ohio Edison Co.
Orange & Rockland Utilities
2249 Otter Tail Power Co.
1393 PSI Energy Inc.
1395 Pacific Enterprises
1578 Pacific Power & Light Co.
2674 Peoples Gas Light & Coke Co., The
Peoples Natural Gas Co.
1513 Philadelphia Electric Co.
2988 Portland General Electric Co.
Potomac Electric Power Co.
1676 Public Service Co. of NH
1677 Public Service Co. of Colorado
1541 Public Service Electric & Gas
2907 Puget Sound Power & Light
Questar Corp.
2345 Rochester Gas & Electric
2196 Rochester Telephone Co.
856 Salt River Project
858 San Antonio City Water Board
1428 San Diego Gas & Electric
862 Santee Cooper
Sierra Pacific Power Co.
1443 Snohomish County PUD #1
1446 Southern California Edison Co.
Southern California Gas Co.
2504 Southern Co. Inc.
2627 Southern Company Services
Southwest Water Co.
2141 TU Electric
Tampa Electric Co.
Texas New Mexico Power Co.
955 Thermal Energy Cooperative
Tucson Electric Power Co.
1580 UGI Corp.
994 Union Electric Company
2293 Virginia Power
Wabash Valley Power Assoc. Inc.
1034 Washington Gas Light Co.
Washington Public Power Supply
Washington Water Power Co.
1903 West Penn Power Company
1041 Western Farmers Electric Coop.
2479 Wisconsin Electric Power Co.
2368 Wisconsin Gas Co.
2609 Wisconsin Power & Light Co.

OTHER

1071	ABB Combustion Engineering
1	ABB Environmental Inc.
1827	ABB Impell Corp.
2	ABC Laboratories Inc.
	ADT Security Systems
1077	Advo System Inc.
1822	Agway Inc.
2612	Aircraft Owners & Pilots Assoc.
	Alcatel Network Systems
	Alexander & Alexander
30	Allnet Communication Services
31	Alpha Industries Inc.
2523	American Brands Inc.
	American Express Co.
38	American Express TRS Co. Inc.
40	American General Corp.
	Americhem Inc.
2739	Applause Inc.
1092	Applied Immune Sciences
1095	Arizona Dept. of Public Safety
79	Arthur Andersen/Andersen Consulting
86	Atlantic Aviation Corp.
1809	Automobile Club of Missouri
	Avia Group International Inc.
92	Aviall-ASD
	BTU International
1844	Bearings Inc.
	Beazer East Inc.
	Bechtel Petroleum Operations Inc.
1802	Bell South Corporation
1114	Bendix Field Engineering Corp.
126	Bergen Brunswig Corp.
132	Biogen Inc.
	Blue Cross/Blue Shield of Mass.
	Boeing Petroleum Services Inc.
	Book of the Month Club
141	Borgman Associates
	Brandon Systems Corp.
	Brooktree Corp.
155	Browning-Ferris Industries Inc.
161	Burke Marketing Research
1794	Burlington Air Express
1793	CCH Legal Information Svcs.
1127	CMC Enterprises
2370	Capitol-EMI Music Inc.
2634	Chemical Abstracts Service
208	Chesebrough-Ponds USA
	Chicago Mercantile Exchange
1850	Clorox Company, The
	Club Corp.
1146	Coastal Corp., The
	Colgate-Palmolive Co.
	Comdisco Inc.
1774	Comp. Health
1585	Comp. Automatic Data Processing Inc.
2789	Computer Language Research Inc.
240	Confederated Tribes of Warm Spgs.
2247	Cox Cable Inc.
2296	Crowe, Chizek and Co.
2734	Curtin Matheson Scientific
1770	Cushman & Wakefield Inc.
	Dean Witter Reynolds Inc.
	Dekalb Genetics Corp.
1766	Denver Public Library
1905	Disneyland
	Dixon Paper Co.
1759	Dornier Medical Systems
	Dow-Utah Composite Products
1757	Dun & Bradstreet Corp.
1756	Dun & Bradstreet Info. Sys. Mgmt.
307	EG&G Energy Measurements Inc.
319	Elkem Metals Co.
2744	Empire Southwest
2644	Enron Corp.
2691	Enron Liq. Fuels
1503	Equifax
1182	Executive Info Systems Inc.
1753	Exxon Chemical Co.
	Factory Mutual Engineering
1874	Farren & Long Co.
	Father Flanagan's Boys Home
1599	Federal Reserve Bank
	Fisher Scientific
	Fisher-Price Toys
	Flight International
380	Fluid Recycling Services
382	Flygt Corp.
	Foxmeyer Corp.
2283	Franklin Mint
	Freeport McMoran
2876	Fuji Photo Film USA Inc.
2425	GTE Corporation
1267	GTE Service Corp.
	Genencor International Inc.
	General Instrument Jerrold Comm.
414	George J. Ball Inc.
418	Gifford-Hill & Co. Inc.
	Gold Kist Inc.
	Great Atlantic & Pacific Tea
	Growmark Inc.
1854	H & R. Block Inc.
448	Halliburton Logging Services Inc.
	High Industries Inc.
472	Home Box Office
2526	Houston Industries Inc.
481	Howard Hughes Properties
	Hunton & Williams
	IMS America
504	Ingalls Shipbuilding
505	Institute for Defense Analyses
2457	International Paper Co.
2304	Irex Corporation
2886	Isaac Companies/Fair
	Kelly Services Inc.
	Kenner Products
1315	Kloster Cruise Limited
2383	Knott's Berry Farm
1535	LL Bean Inc.
553	LaMontanita Food Co-op
	Laidlow Environmental Svcs. Inc.
2694	Laing Properties Inc.
	Larson Allen Weishair & Co.
	Leo Burnett Co. Inc.
2816	Loral Western Development Labs
2359	Lyondell
	MA Hanna Co.
2314	Mastercard International Inc.
	Matco Tool
623	Mattel Toys Inc.
1546	May Centers Inc.
	Mc Gladrey & Pullen
	McGettigan Corp. Plng.
658	Metromail Corp.
	Micro Metallics
2199	Midas International Corp.
1703	Midwest Importers
2750	Mitsui & Co. USA Inc.
2150	NBC
2578	NTS Inc.
2166	NVR
703	Nash-Finch Co.
	Natural Gas Pipeline Co.
	New York Clearing House Assn.
725	Nichimem America Inc.
	Norrell Corporation
	Organon Teknika Corp.
2142	PHH Corporation
	PHH Home Equity
	Pearson Inc.
765	Pentax Corp.
	Pinnacle West
777	Pioneer Electronics USA Inc.
780	Pioneer TeleTechnologies
2675	Polaroid
	Polygram Inc.
1680	Polymetrics
2534	Prodigy Services Co.
791	Protection Technology Odaho
799	Qualex Inc.
1413	RTKL Associates
	Radio City Music Hall Prod.
	Reebok International
	Richardson-Vicks Inc.
831	Riley Consolidated Inc.
	Rockefeller Group Inc.
	Ropes & Gray
2570	Rouse Company, The
846	SC Johnson Wax
847	SRI International
	SSI Services Inc.
1662	Sands Hotel Casino
	Scrivner Inc.
	Service America Corp.
893	Software Productivity Consortium
	Sola Optical
922	Subaru of America Inc.
2272	Sullivan Payne Co.
	Super Valu Stores Inc.
1649	Susquehanna Pfaltzgraff Co.
1465	Telco Systems Fiber Optics Corp.
	Tellabs Inc.
949	Tenneco Inc.
	Teradyne Inc.
1475	Times Mirror Cable Television
2428	Toshiba America MRI Inc.
965	Transamerica Corp.
2236	Trans Union Credit Info. Co.
969	Travelers Express Comp. Inc.
	UNIPAC Service Corporation
2773	United Illuminating Co.
987	USCI Division of CR Bard Inc.
2483	U.S. Leasing International Inc.
2442	Utility Fuels Inc.
1017	Varitronics
1576	Vinnell Corp.
2267	Vinson & Elkins
1571	Vulcan Materials Co.
1027	W. W. Grainger Inc.
	Wackenhut Services Inc.-NV
1028	Wackenhut Services, Inc.-SC
2575	Walt Disney Imagineering
1878	Wertheim Schroder & Co. Inc.
1040	Western Digital Corp.
1045	Western Union Corp.
1047	Westinghouse Hanford Co.
2872	Westinghouse idaho Nuclear Co.

CANADIAN FIRMS

9003	A. C. Neilsen Co. of Canada Ltd.
9019	ADT Security Systems
9097	AECL Candy
8960	AGT Ltd.
	Abitibi Price Inc.
8935	Actrex Partners Ltd.
9957	Addiction Research Foundation
8999	Adolph Coors Co.
9006	Air Canada
9105	Alberta & Southern Gas Co. Ltd.
	Alberta Blue Cross
9028	Alberta Blue Cross
9011	Alberta Family & Social Services
	Alberta Power Ltd.
8947	Alcan Smelters
8943	Alexander Consulting Group
9018	Amdahl Canada Ltd.
	Assumption Mutual Life Ins. Co.
9083	Ayerst McKenna & Harrison Inc.
9989	B.C. Automobile Association

9988 BC Central Credit Union
9058 BC Gas Inc.
BC Tel
8963 BCE Corporate Services Inc.
BP Resources Canada
9096 Bank of America Canada
9054 Bank of Canada
9074 Bank of Montreal
9993 Bank of Novia Scotia
8953 Barclays Bank of Canada
8938 Bell Canada
8961 Bell Cellular Inc.
9076 Boehringer Ingelheim Cda. Ltd.
9072 Bow Valley Industries Ltd.
9013 Brewers Retail Inc.
9100 Bridgestone/Firestone Canada Inc.
9951 CA Toronto
8969 CAL Corporation
8978 CBR Cement Cda. Ltd.
CDH Human Resource Services, Inc.
8967 CIBC
9095 CIGNA Insurance of Canada
9040 CUC Broadcasting
8939 Calgary Herald
8975 Canada Starch Co.
9037 Canada Trust
9056 Canadian National Railway
9945 Canadian Pacific Ltd.
Canadian Red Cross
9939 Canadian Standards Association
9062 Canadian Turbo Inc.
9082 Canadian Utilities Ltd.
9042 Carleton Board of Education
9026 Cdn. Occidental Petroleum Ltd.
Cdn. Security Intelligence Serv.
8970 Cdn. Pacific Forest Products Ltd.
9997 Central Guaranty Trust Co.
Chrysler Canada Ltd.
9061 City of Cornwall
9955 City of Toronto
9103 Cobi Food Inc.
8962 Cognos Incorporated
Cominco Ltd.
9946 Confederation Life
9985 Connaught Laboratories
8937 Consumers Packaging Inc.
9104 Cooperators Financial Services
9973 Coopers & Lybrand
9085 Coopers & Lybrand-AB
Coopers & Lybrand-ON
9050 Corp. of City of Burlington
Credit Union Central of Man.
9021 Credit Union Central of Ontario
Crestbrook Forest Industries
9972 Crown Life Insurance Co.
9092 Cyanamid Canada Inc.
9990 Data General (Canada) Inc.
Deloitte & Touche
Diversey Inc.
9099 Dominion Bridge
8944 Dominion Company, The
9987 Dominion Textile Inc.
9121 Domtar Inc.
9952 Dow Chemical Canada Inc.
8949 DuPont Canada Inc.
9113 ESSROC Canada Inc.
9053 Eaton Credit Corp. Personnel
8946 Edmonden Board of Health
9098 Edmonton Catholic School Board
9010 Edmonton Journal, The
9005 Edmonton Northland
8971 Edmonton Public School Board
8997 Entech Inc.
9014 Export Development Corporaton
9086 Federal Business Development Bk.
9043 Fletcher Challenge Canada Ltd.
Ford Motor Co. of Canada Ltd.
9137 Gemini Group, The
General Electrical Canada
9036 Gibson Petroleum Company Ltd.
Glaxo Canada Inc.
Government of NWT
9994 Government of Nfld. & Lab.
9980 Great West Life Assurance Co.
Gtr. Vancouver Regional Director
9078 Hill Crest Hospital
9041 Hoechst Celanese Canada Inc.
9024 Hong Kong Bank of Canada
8974 Hostess Frito Lay
9002 Hudson's Bay Company
9112 Human Resource Service Cnsltg.
9996 Husky Oil
8954 ICI Canada Inc.
9118 IPSCO Inc./Corporate & Tubular Div.
9067 IWK Hospital for Children
Imasco Ltd.
8952 Independent Order of Foresters
9974 Inglis Ltd.
9048 Institute de Recherche et d'Infor.
Iron Ore Company of Canada
9942 JM Schneider Inc.
9958 Kennametal Ltd.
8959 Kerr Addison Mines Ltd.
9999 LaFarge Canada Inc.
9940 Lawson Mardon Group Ltd.
9967 Lifestyle Retirement Commun.
Livingston Group Inc.
8950 London Public Libraries
Loto Quebec
Lumonics Research Inc.
9947 Lutheran Life Ins. Soc. Canada
9035 MDS Health Group Ltd.
9109 MacMillan Bloedel Ltd.
9027 Manitoba Public Insurance Corp.
8957 Manufacturers Life Insurance Co.
8941 Mapleridge Hospital
9034 Matsushita Electric
McCormick Canada Inc.
McDowall Associates
McGill University
McIntyre & Dodd Marketing
McRae Hamilton Mgmts. Consult.
9971 Medis Health & Pharmaceutical
9102 Menasco Aerospace Ltd.
9964 Merrill Lynch Cda. Inc.
9049 Miles Canad
9975 Milson Companies Ltd.
9129 Ministry of Transportation, Hum. Res.
9059 Molson Breweries
Moore Corporation Ltd.
8981 Motorola Canada Ltd.
Multi Services Professionals
Municipality of Metro Toronto
Mutual Life of Canada
8964 Nabisco Brands Ltd.
9032 Nacan Products Ltd.
9979 National Trust
New Brunswick Power
Newfoundland Telephone
9038 Niagara Region
Non Public Funds
9089 Noranda Inc.
9009 Nordic Laboratories Inc.
9017 Nordion International Inc.
North Shore Credit Union
Northern Telecom Ltd.
9001 Nova Corporation of Alberta
9998 Nova Scotia Power Corp
9984 Ontario Hydro
9981 Oshawa Foods
9023 Oshawa Group, The
Ottowa-Carleton R. Trans
9033 PPG Canada Inc.
Peat Marwick Thorne
Actuarial & Benefits
Petro Canada Inc.
Pfizer Canada Inc.
9941 Philips Electronics Ltd.
Pier 1 Imports
9966 Pitney Bowes of Canada
8934 Polysar Rubber Corp.
Pratt & Whitney Canada Inc.
9107 Price Waterhouse
9935 Princess Margaret Hospital
9986 Proctor & Redfern Ltd.
Prov. Sask Public Service Comm.
9126 Prudential Assurance Co. Ltd.
9015 Prudential Assurance Co.
9029 Quebecor Inc.
RIO ALGOM Ltd.
9132 Ralsno Purina-Eveready Division
Ramada Renaissance on Bloor
9954 Reed Stenhouse Ltd.
9977 Reynolds & Reynolds (Canada) Ltd.
9978 Reynolds & Reynolds (Canada) Ltd.
9982 Richardson Greenshields of Cda. Ltd.
9950 Rohm & Haaas Canada
9970 Rothman, Benson & Hedges
9044 Royal Bank of Canada
8965 Royal LePage Real Estate Serv.
8972 Royal Ontario Museum
9124 Royal Trust Corp. of Canada
9956 Ryerson Polytechnical Inst.
9007 STM Systems Corp.
Sandoz Canada Inc.
SaskPower
9091 Saskatchewan Wheat Pool
Scott Maritimes Ltd.
9991 Seaboard Life Insurance Co.
9138 Searle Canada Inc.
Senstar Corporation
9075 Sherrit Gordon Ltd.
9130 Sidbec Dosco Inc.
9046 Sobeco Lennox
9016 Sodarcan Inc.
Southam Business Communications
9948 Standard Life Assurance Co.
Suncor Inc., Oil Sands Inc.
9968 Suncor Inc., Oil Sands Group
9052 Syncrude Canada Ltd.
Teklogix, Inc.
8973 Teleglobe Canada Inc.
9063 The Mortgage Insurance Co. of Canada
9123 Theratronics International Ltd.
Toronto Transit Commission
8979 Toyota Canada Inc.
9937 Toys "R" Us (Canada) Ltd.
9087 Transamerica Commercial Finance
9133 Transamerica Life Insurance
9120 Treasury Board Secretariat
9008 Treasury Board of Canada
Tyson & Associates
8977 Union Gas Ltd.
8976 Union Gas Ltd.
United Cooperatives of Ontario
Unitel Communications Inc.
9045 University of Calgary
Upjohn Company of Canada
9080 VIA Rail Canada Inc.
Vancouver Community College
9136 WR Grace & Co. of Canada Ltd.
9093 Warner Lambert Canada Inc.
9127 Western Management Consultants
9090 Westinghouse Canada Inc.
Weyerhaeuser Canada Ltd.
9960 Wilfrid Laurier University
9004 Workers' Compensation Board-AB
8968 Workers' Compensation Board-BC
Wyatt Company Inc.
9055 Zemrau & Assoc. Consultants Inc.

ACA 1991/1992 SALARY BUDGET SURVEY

Please return questionnaire no later than July 12, 1991.

1. Enter below the number and name of the industry category listed on the instruction page at left that best fits your operation. (Multi-industry companies should submit a form for each industry.)

☐ No. ____________________ Industry category name

If you know your organization's Standard Industrial Classification (SIC) code, please enter here......... ☐☐☐☐

2. What region covers the majority of your employees reported below? (Check only one.)

- ☐ Eastern United States — Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Eastern Pennsylvania, Rhode Island, Vermont, Virginia, Washington D.C., West Virginia
- ☐ Central United States — Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Western Pennsylvania, South Dakota, Wisconsin
- ☐ Southern United States — Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas
- ☐ Western United States — Alaska, Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

3. What is your salary-increase program for 1991?

	Number of Covered Employees	General Increase/ COLA	Merit Increase	Total Increase
Non-exempt Salary		%	%	%
Exempt Salary		%	%	%
Officer/Executive		%	%	%
Total				

4. What are your salary-increase plans or estimates for 1992?

	General Increase/ COLA	Merit Increase	Total Increase
Non-exempt Salary	%	%	%
Exempt Salary	%	%	%
Officer/Executive	%	%	%

5. (a.) If you use a salary-range structure, by what percentage did you increase the ranges in 1991?

Non-exempt __________% Exempt __________% Officer/Executive __________%

(b.) By what percentage do you plan to increase the salary-range structure for 1992?

Non-exempt __________% Exempt __________% Officer/Executive __________%

6. Promotional Increases

(a.) If promotional increases are not identifiable, please write N/A in the following space: __________

(b.) Budgeted promotional increases for 1991 will equal _______% of total base salaries.

(c.) Employees having received promotional increases in 1991 will equal ______% of the total employee population.

Continued on reverse side ⟶

ALTERNATIVE-AWARD PRACTICES

Identify below other cash award opportunities. Please exclude from your responses any sales or sales manager bonuses and any awards intended only for management/executive-level employees. For 1991, give an estimate of your full-year experience based on year-to-date results. For 1992, provide your best estimate of expected results. If you use an award practice but do not have the requested information, enter N/A in the % space. If you do not use the practice, leave the spaces blank.

	Award Population		Award Population		Award Population		Total Population	
Types of Alternative-Award Practices	**% of Exempt Employee Population Receiving Awards**		**% of Non-Exempt Employee Population Receiving Awards**		**Total Awards as % of Base Payroll of Population Receiving Awards ***		**Total Awards as % of Total Base Payroll**	
1. **Scheduled Lump-Sum Award** based on individual performance:	'91	'92	'91	'92	'91	'92	'91	'92
a. Due to position in range (e.g., if over the maximum).	___%	___%	___%	___%	___%	___%	___%	___%
b. In lieu of or in addition to the regular merit program (i.e., regardless of position in range).	___%	___%	___%	___%	___%	___%	___%	___%
2. **Special Individual Recognition Awards** given discretionarily to key contributors or teams (not for length of service or equity).	___%	___%	___%	___%	___%	___%	___%	___%
3. **Individual Incentive Awards** provided under a ***formal*** plan (not discretionary) for employee performance in designated jobs (e.g., bank tellers; does not include sales, management or executive plans).	___%	___%	___%	___%	___%	___%	___%	___%
4. **Group/Team Awards** provided under a ***formal*** plan (not discretionary) for a plant, division, work unit or team results (e.g., gainsharing; covers only a segment of organization).	___%	___%	___%	___%	___%	___%	___%	___%
5. **Organizationwide Awards** under a ***formal*** plan (not discretionary) based on the success of the whole organization (e.g., profit sharing).	___%	___%	___%	___%	___%	___%	___%	___%
Total Combined							___%	___%

* Total awards ÷ base payroll of those who received awards = award %.

Custom Report Data Use Authorization

I do ☐ I do not ☐ authorize ACA/CCA to use our company data in custom designed Salary Budget Survey Reports. Under no circumstances should our company data be revealed, and it should never be included in reports with fewer than 10 companies.

Signature ____________________ Date __________

Please return questionnaire no later than July 12, 1991.

Return to: American Compensation Association, 14040 N. Northsight Blvd., Scottsdale, AZ 85260

Name ____________________
Title ____________________
Firm Name ____________________
Address ____________________
City ____________ State ______ Zip ________

Order Form for 1991-1992 Salary Budget Survey Supplemental Reports

Use this form to request a confidential supplemental report providing salary budget data for a group of organizations selected from the list of survey respondents that authorized use of data for this purpose. (See list on pages 66-78 of ACA's *1991-1992 Salary Budget Survey*. A code preceding an organization's name indicates authorization.) From 10 to 25 organizations may be selected. No information about individual companies will be revealed.

Each supplemental report is a computer printout of the total/average salary budget data for the group of organizations selected. Group data will be reported by standard Salary Budget Survey categories, including total increases, general increases, cost-of-living adjustments, merit increases, alternative rewards, and salary structure adjustments for non-exempt, exempt and officer/executive salary budgets. Cost of each report is $50. For more information, call the ACA Technical Services staff at 602/951-9191.

To order a supplemental report, please print or type the code numbers and names of at least 10, but no more than 25, organizations selected from the list on pages 66-78:

	Code #	Organization Name		Code #	Organization Name
(1)			(14)		
(2)			(15)		
(3)			(16)		
(4)			(17)		
(5)			(18)		
(6)			(19)		
(7)			(20)		
(8)			(21)		
(9)			(22)		
(10)			(23)		
(11)			(24)		
(12)			(25)		
(13)					

Cost of each supplemental report is $50.00.

Name ______

Title ______

Firm ______

Address ______

City ______ State ______ Zip ______

Phone ( ) ______

Pre-payment is required. You may enclose check or money order, or charge to credit card below. Credit-card orders may be made by telephone or fax.

☐ Check for $ ______ enclosed.

Please charge to ☐ Visa ☐ MasterCard

Account # ______

Card expiration date ______

Signature ______

Please allow 15 days from receipt of your request for preparation of the supplemental report.

American Compensation Association • 14040 N. Northsight Blvd. • Scottsdale, Arizona 85260-3601

Order Form for Additional Copies of the 1991-92 Salary Budget Survey

Please send ____ copies of the ACA 1991-1992 Salary Budget Survey. **The cost of each copy is $40 (U.S.) for ACA members and $50 (U.S.) for non-members.**

Name ______

Title ______

Firm ______

Address ______

City ______ State ____ Zip ______

Phone ( ) ______

Pre-payment is required. You may enclose check or money order, or charge to credit card below. Credit-card orders may be made by telephone or fax.

☐ Check for $ ______ enclosed.

Please charge to ☐ Visa ☐ MasterCard

Account # ______

Card expiration date ______

Signature ______

American Compensation Association • 14040 N. Northsight Blvd. • Scottsdale, Arizona 85260-3601

SALARY BUDGET SURVEY

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